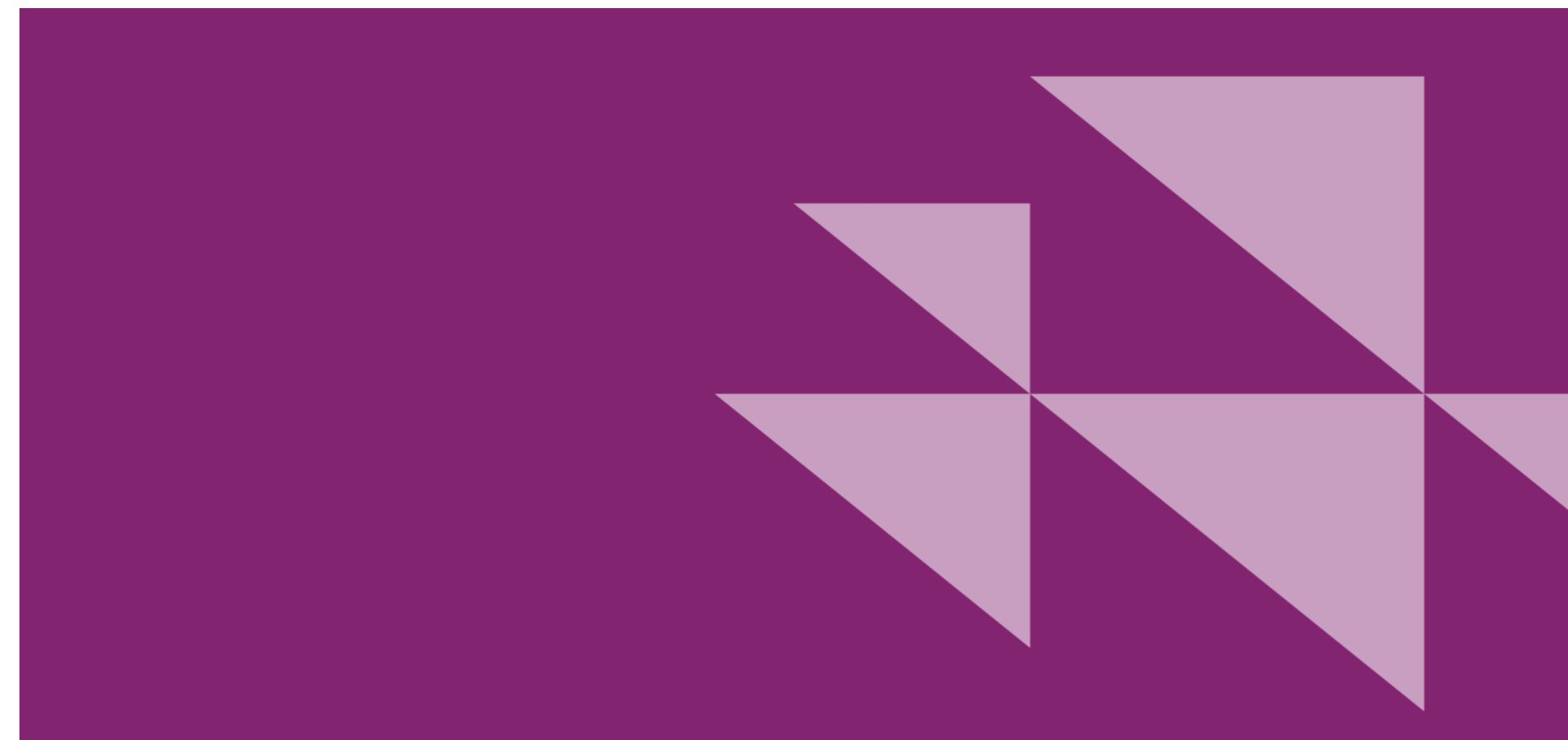

CDP Climate Change 2022 Questionnaire



CDP climate change questionnaire

This questionnaire is the property of CDP Worldwide, reproduction of all or part (including within software platforms) without permission of CDP Worldwide is prohibited. Please contact partnerships@cdp.net for more information on this.

Introduction to CDP's climate change program and questionnaire

Improving corporate awareness through measurement and disclosure is essential to the effective management of climate change risk. CDP's climate change questionnaire collects climate-related data from the world's largest companies on behalf of over 590 institutional investor signatories with a combined US\$110 trillion in assets and 200+ major purchasers with over US\$5.5 trillion in procurement spend. Since its launch in 2002, the questionnaire has helped thousands of companies to measure their impacts, set ambitious targets and demonstrate progress for key stakeholders. The questionnaire has been evolving over time in line with the latest climate science and global policy development. The 2015 Paris Agreement was a tipping point in the global approach to climate change. By agreeing to limit global temperature rises to well below 2°C and pursue efforts to limit warming to under 1.5°C, governments have committed to a transition to a net-zero carbon economy. This transition will create winners and losers within and across business sectors, as the manifestation of climate-related opportunities and risks accelerates in both size and scope. Business as usual will not be a good indicator of how companies will perform.

Regulators have begun to respond to the climate risks, notably with the recommendations by the Task Force on Climate-related Financial Disclosures (TCFD). Established by the Financial Stability Board, the TCFD has moved the climate disclosure agenda forward by emphasizing the link between climate-related risk and financial stability. The Task Force has recommended that both companies and investors disclose climate change information. This includes whether they are conducting scenario analysis in line with a 1.5°C pathway and then setting out how climate-related issues impact their strategy and financial planning. This amplifies the longstanding call from CDP's investor signatories for companies to disclose comprehensive, comparable environmental data in their mainstream reports, driving climate-related risk management further into the boardroom. CDP's climate change questionnaire has been aligned with the TCFD recommendations since 2018 and prompts companies to disclose data on how climate-related issues are addressed in their governance, strategy, risk management, and metrics and targets.

In its first two decades, CDP's climate change questionnaire focused on raising ambition around climate and providing data to improve governance and decision-making. But time is fast running out to prevent catastrophic climate change, and an irreversible loss of nature and habitats. There is now

Page 2

an urgent need to ensure that stated intentions are accompanied by concrete plans, with transition metrics, and evidence of progress against agreed goals. Accountability is needed to raise the bar to align with halving emissions, shifting towards nature positivity by 2030 and achieving net-zero emissions and full nature recovery by 2050. In line with CDP's 2021-2025 strategy, the climate change questionnaire and scoring will be evolving to further encourage and support companies to set targets and create tangible transition plans, as well as to measure their performance against them. Carbon emissions are only one part of the challenge. The climate and nature crises need to be addressed simultaneously, including by conserving, protecting, and restoring ecosystems, adopting more sustainable agriculture and forestry practices, and ensuring a circular economy. In line with the 2021-2025 strategy, CDP begins broadening the environmental issues covered in its questionnaires, starting with the inclusion of questions on companies' approach to maintaining and addressing biodiversity. As a first step in 2022, broad questions around governance, commitments, monitoring and reporting on biodiversity issues are included in a new module in the climate change questionnaire. These questions are material to all sectors and geographies and responses will inform future biodiversity metrics, ensuring the relevance and usefulness of biodiversity corporate reporting to both financial institutions and policy makers. The new biodiversity questions were developed in alignment with the IUCN's Corporate Reporting on Biodiversity Guidelines.

Climate change questionnaire structure

There are 15 modules in the general climate change questionnaire, including the Introduction and Signoff modules, plus a module presented only to organizations that are responding to a customer request from one or more CDP Supply Chain Members. The journey through CDP's general climate change questionnaire includes the following:

- Governance
- Risks and opportunities
- Business strategy
- Targets and performance
- Emissions methodology
- Emissions data
- Energy
- Additional metrics
- Verification
- Carbon pricing
- Engagement
- Biodiversity

C0 Introduction

Introduction

(C0.1) Give a general description and introduction to your organization.

Change from last year

Modified guidance

Response options

This is an open text question with a limit of 5,000 characters.

Please note that when copying from another document into the ORS, formatting is not retained.

(C0.2) State the start and end date of the year for which you are reporting data.

Change from last year

No change

Connection to other frameworks

RE100

Response options

Please complete the following table.

Start date	End date	Indicate if you are providing emissions data for past reporting years	Select the number of past reporting years you will be providing emissions data for
From: [DD/MM/YYYY]	To: [DD/MM/YYYY]	Select from:	Select from:

		<ul style="list-style-type: none"> • Yes • No 	<ul style="list-style-type: none"> • 1 year • 2 years • 3 years
--	--	---	--

(C0.3) Select the countries/areas in which you operate.

Change from last year

Modified question

Connection to other frameworks

RE100

Response options

Please complete the following table:

Country/area
<p>Select all that apply:</p> <p>[Country/area drop-down list]</p>

(C0.4) Select the currency used for all financial information disclosed throughout your response.

Change from last year

No change

Response options

Please complete the following table:

Currency
<p>Select from:</p>

[Currency drop-down list]

(C0.5) Select the option that describes the reporting boundary for which climate-related impacts on your business are being reported. Note that this option should align with your chosen approach for consolidating your GHG inventory.

Change from last year

No change

Connection to other frameworks

RE100

Response options

Select one of the following options:

- Financial control
- Operational control
- Equity share
- Other, please specify

(C0.8) Does your organization have an ISIN code or another unique identifier (e.g., Ticker, CUSIP, etc.)?

Change from last year

New question

Response options

Please complete the following table:

(*column/row appearance is dependent on selections in this or other questions)

Indicate whether you are able to provide a unique identifier for your organization	Provide your unique identifier*
Select from: <ul style="list-style-type: none">• Yes, an ISIN code• Yes, a CUSIP number	Text field [maximum 50 characters]

<ul style="list-style-type: none">● Yes, a Ticker symbol● Yes, a SEDOL code● Yes, another unique identifier, please specify● No	
--	--

C1 Governance

Board oversight

(C1.1) Is there board-level oversight of climate-related issues within your organization?

Change from last year

No change

Connection to other frameworks

SDG

Goal 12: Responsible consumption and production

Response options

Select one of the following options:

- Yes
 - No
-

(C1.1a) Identify the position(s) (do not include any names) of the individual(s) on the board with responsibility for climate-related issues.

Question dependencies

This question only appears if you select “Yes” in response to C1.1.

Change from last year

No change

Connection to other frameworks

SDG

Goal 12: Responsible consumption and production

Response options

Please complete the following table. You are able to add rows by using the “Add Row” button at the bottom of the table.

Position of individual(s)	Please explain
<div>Select from:</div> <div><ul style="list-style-type: none">Board ChairDirector on boardChief Executive Officer (CEO)Chief Financial Officer (CFO)Chief Operating Officer (COO)Chief Procurement Officer (CPO)Chief Risk Officer (CRO)Chief Sustainability Officer (CSO)Chief Investment Officer (CIO) [Financial services only]Chief Credit Officer (CCO) [Financial services only]Chief Underwriting Officer (CUO) [Financial services only]Other C-Suite OfficerPresidentBoard-level committeeOther, please specify</div>	<div>Text field [maximum 2,400 characters]</div>

[Add Row]

(C1.1b) Provide further details on the board’s oversight of climate-related issues.

Question dependencies

This question only appears if you select “Yes” in response to C1.1.

Change from last year

Minor change for FS only

Connection to other frameworks

TCFD

Governance recommended disclosure a) Describe the board’s oversight of climate related risks and opportunities.

SDG

Goal 12: Responsible consumption and production

Response options

Please complete the following table. You are able to add rows by using the “Add Row” button at the bottom of the table.

Frequency with which climate-related issues are a scheduled agenda item	Governance mechanisms into which climate-related issues are integrated	[FINANCIAL SERVICES ONLY] Scope of board-level oversight	Please explain
<p>Select from:</p> <ul style="list-style-type: none"> Scheduled - all meetings Scheduled - some meetings Sporadic - as important matters arise Other, please specify 	<p>Select all that apply:</p> <ul style="list-style-type: none"> Reviewing and guiding strategy Reviewing and guiding major plans of action Reviewing and guiding risk management policies Reviewing and guiding annual budgets Reviewing and guiding business plans Setting performance objectives Monitoring implementation and performance of objectives Overseeing major capital expenditures, acquisitions and divestitures Monitoring and overseeing progress against goals and targets for addressing climate-related issues 	<p>Select all that apply:</p> <ul style="list-style-type: none"> Climate-related risks and opportunities to our own operations Climate-related risks and opportunities to our banking activities Climate-related risks and opportunities to our investment activities Climate-related risks and opportunities to our insurance underwriting activities The impact of our own operations on the climate The impact of our banking activities on the climate The impact of our investing activities on the climate The impact of our insurance underwriting activities on the climate 	<p>Text field [maximum 3,000 characters]</p>

(C1.1c) Why is there no board-level oversight of climate-related issues and what are your plans to change this in the future?

Question dependencies

This question only appears if you select “No” in response to C1.1.

Change from last year

No change

Response options

Please complete the following table:

Primary reason	Board-level oversight of climate-related issues will be introduced within the next two years.	Please explain
Text field [maximum 1,000 characters]	Select from: <ul style="list-style-type: none">Yes, we plan to do so within the next two yearsNo, we do not currently plan to do so	Text field [maximum 2,400 characters]

(C1.1d) Does your organization have at least one board member with competence on climate-related issues?

Change from last year

New question

Connection to other frameworks

SDG

Goal 12: Responsible consumption and production

Response options

Board member(s) have competence on climate-related issues	Criteria used to assess competence of board member(s) on climate-related issues*	Primary reason for no board-level competence on climate-related issues*	Explain why your organization does not have at least one board member with competence on climate-related issues and any plans to address board-level competence in the future*
Select from:	Text field [maximum 2,500 characters]	Select from:	Text field [maximum 2,500 characters]

<ul style="list-style-type: none"> • Yes • No, but we plan to address this within the next two years • No, and we do not plan to address this within the next two years • Not assessed 		<ul style="list-style-type: none"> • Important but not an immediate priority • Judged to be unimportant, explanation provided • Other, please specify 	
--	--	--	--

Management responsibility

(C1.2) Provide the highest management-level position(s) or committee(s) with responsibility for climate-related issues.

Change from last year

Minor change for FS only

Connections to other frameworks

TCFD

Governance recommended disclosure b) Describe management's role in assessing and managing climate related risks and opportunities.

SDG

Goal 12: Responsible consumption and production

Response options

Please complete the following table. You are able to add rows by using the "Add Row" button at the bottom of the table.

Name of the position(s) and/or committee(s)	[FINANCIAL SERVICES ONLY] Reporting line	Responsibility	[FINANCIAL SERVICES ONLY] Coverage of responsibility	Frequency of reporting to the board on climate-related issues
Select from: <ul style="list-style-type: none"> • Chief Executive Officer (CEO) • Chief Financial Officer (CFO) 	Select from: <ul style="list-style-type: none"> • Reports to the board directly • CEO reporting line • Risk - CRO reporting line 	Select from: <ul style="list-style-type: none"> • Assessing climate-related risks and opportunities • Managing climate-related risks and opportunities 	Select all that apply: <ul style="list-style-type: none"> • Risks and opportunities related to our banking • Risks and opportunities related to our investing 	Select from: <ul style="list-style-type: none"> • More frequently than quarterly • Quarterly • Half-yearly

<ul style="list-style-type: none"> Chief Operating Officer (COO) Chief Procurement Officer (CPO) Chief Risks Officer (CRO) Chief Sustainability Officer (CSO) Chief Investment Officer 	<ul style="list-style-type: none"> Finance - CFO reporting line Investment - CIO reporting line Operations - COO reporting line Corporate Sustainability/CSR 	<ul style="list-style-type: none"> Both assessing and managing climate-related risks and opportunities Other, please specify 	activities <ul style="list-style-type: none"> Risks and opportunities related to our insurance underwriting activities Risks and opportunities related to our own operations 	<ul style="list-style-type: none"> Annually Less frequently than annually As important matters arise Not reported to the board
---	--	--	--	--

Employee incentives

(C1.3) Do you provide incentives for the management of climate-related issues, including the attainment of targets?

Change from last year

No change

Connection to other frameworks

SDG

Goal 12: Responsible consumption and production

Response options

Please complete the following table:

Provide incentives for the management of climate-related issues	Comment
Select from: <ul style="list-style-type: none"> Yes No, not currently but we plan to introduce them in the next two years No, and we do not plan to introduce them in the next two years 	Text field (maximum 1,000 characters)

(C1.3a) Provide further details on the incentives provided for the management of climate-related issues (do not include the names of individuals).

Question dependencies

This question only appears if you select “Yes” in response to C1.3.

Change from last year

No change

Connection to other frameworks

SDG

Goal 12: Responsible consumption and production

2018 RobecoSAM Corporate Sustainability Assessment (DJSI)

Strategy

Response options

Please complete the following table. You are able to add rows by using the “Add Row” button at the bottom of the table.

Entitled to incentive	Type of incentive	Activity incentivized	Comment
<p>Select from:</p> <ul style="list-style-type: none"> Board Chair Board/Executive board Director on board Corporate executive team Chief Executive Officer (CEO) Chief Financial Officer (CFO) Chief Operating Officer (COO) Chief Procurement Officer (CPO) Chief Risk Officer (CRO) Chief Sustainability Officer (CSO) Chief Investment Officer (CIO) [Financial services only] Chief Underwriting Officer (CUO) 	<p>Select from:</p> <ul style="list-style-type: none"> Monetary reward Non-monetary award 	<p>Select all that apply:</p> <ul style="list-style-type: none"> Emissions reduction project Emissions reduction target Energy reduction project Energy reduction target Efficiency project Efficiency target Behavior change related indicator Environmental criteria included in purchases Supply chain engagement Company performance against a climate-related sustainability index Portfolio/fund alignment to climate- 	<p>Text field [maximum 2,400 characters]</p>

[Financial services only] <ul style="list-style-type: none"> Chief Credit Officer (CCO) [Financial services only] Other C-Suite Officer President Executive officer Management group Business unit manager Energy manager Environmental, health, and safety manager Environment/Sustainability manager 		related objectives [Financial services only] <ul style="list-style-type: none"> Other, please specify 	
---	--	--	--

Retirement schemes

(C-FS1.4) Does your organization offer its employees an employment-based retirement scheme that incorporates ESG criteria, including climate change?

Change from last year

Modified question

Response options

Please complete the following table:

(*column/row appearance is dependent on selections in this or other questions)

Employment-based retirement scheme that incorporates ESG criteria, including climate change	Describe how funds within the retirement scheme are selected and how your organization ensures that ESG criteria are incorporated*	Provide reasons for not incorporating ESG criteria into your organization's employment-based retirement scheme and your plans for the future*
Select from: <ul style="list-style-type: none"> Yes, as the default investment option for all plans offered 	Text field [maximum 2,500 characters]	Text field [maximum 2,500 characters]

<ul style="list-style-type: none"> ● Yes, as an investment option ● No, but we plan to in the next two years ● No, and we do not plan to in the next two years ● No, due to a compulsory national scheme 		
--	--	--

C2 Risks and opportunities

Management processes

(C2.1) Does your organization have a process for identifying, assessing, and responding to climate-related risks and opportunities?

Change from last year

No change

Connection to other frameworks

TCFD

Risk Management recommended disclosure a) Describe the organization's processes for identifying and assessing climate-related risks.

Risk Management recommended disclosure b) Describe the organization's processes for managing climate-related risks

Risk Management recommended disclosure c) Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organization's overall risk management.

Response options

Select one of the following options:

- Yes
 - No
-

(C2.1a) How does your organization define short-, medium- and long-term time horizons?

Change from last year

No change

Connection to other frameworks

TCFD

Strategy recommended disclosure a) Describe the climate-related risks and opportunities the organization has identified over the short, medium, and long term.

Response options

Please complete the following table:

Time horizon	From (years)	To (years)	Comment
Short-term	Numerical field [enter a number from 0-100 using no decimals or commas]	Numerical field [enter a number from 0-100 using no decimals or commas]	Text field [maximum 2,400 characters]
Medium-term			
Long-term			

(C2.1b) How does your organization define substantive financial or strategic impact on your business?

Change from last year

Additional guidance

Response options

This is an open text question with a limit of 5,000 characters. Please note that when copying from another document into the ORS, formatting is not retained.

(C2.2) Describe your process(es) for identifying, assessing and responding to climate-related risks and opportunities.

Question dependencies

This question only appears if you select "Yes" in response to C2.1.

Change from last year

Minor change for FS only.

Connection to other frameworks

TCFD

Risk Management recommended disclosure a) Describe the organization's processes for identifying and assessing climate-related risks.

Risk Management recommended disclosure b) Describe the organization's processes for managing climate-related risks

Risk Management recommended disclosure c) Describe how processes for identifying, assessing, and managing climate related risks are integrated into the organization's overall risk management.

Response options

Please complete the following table. You are able to add rows by using the "Add Row" button at the bottom of the table.

Value chain stage(s) covered	Risk management process	Frequency of assessment	Time horizon(s) covered	Description of process
Select all that apply: <ul style="list-style-type: none">● Direct operations● Upstream● Downstream [not shown to FS]	Select from: <ul style="list-style-type: none">● Integrated into multi-disciplinary company-wide risk management process● A specific climate-related risk management process	Select from: <ul style="list-style-type: none">● More than once a year● Annually● Every two years● Every three years or more● Not defined	Select all that apply: <ul style="list-style-type: none">● Short-term● Medium-term● Long-term● None of the above/Not defined	Text field [maximum 7,000 characters]

[Add Row]

(C2.2a) Which risk types are considered in your organization's climate-related risk assessments?

Question dependencies

This question only appears if you select "Yes" in C2.1.

Change from last year

Additional guidance

Connection to other frameworks

TCFD

Risk Management recommended disclosure a) Describe the organization's processes for identifying and assessing climate-related risks.

Response options

Please complete the following table:

Risk type	Relevance & inclusion	Please explain
Current regulation	Select from: <ul style="list-style-type: none"> ● Relevant, always included ● Relevant, sometimes included ● Relevant, not included ● Not relevant, included ● Not relevant, explanation provided ● Not evaluated 	Text field [maximum 2,500 characters]
Emerging regulation		
Technology		
Legal		
Market		
Reputation		
Acute physical		

Chronic physical		
------------------	--	--

(C-FS2.2c) Describe how you assess your portfolio's exposure to climate-related risks and opportunities.

Question dependencies

This question only appears if you selected “Yes” to any of the activities listed in C-FS2.2b. A row will appear in this table for each portfolio for which you selected “Yes” in column 2 of question C-FS2.2b.

Change from last year

Modified question

Connection to other frameworks

TCFD

Risk management recommended disclosure a) Describe your organization's processes for identifying and assessing climate-related risks.

Response options

Please complete the following table.

(*column/row appearance is dependent on selections in this or other questions)

(C-FS2.2d) Does your organization consider climate-related information about your clients/investees as part of your due diligence and/or risk assessment process?

Question dependencies

Rows in this question will be presented according to the organizational activities reported in C-FS0.7. This question is not shown if “Insurance underwriting (Insurance company)” is the ONLY selection in C1 of C-FS0.7 and “Life and/or health” is the ONLY section in C2 of C-FS0.7.

Change from last year

Modified question (2021 C-FS2.2f)

Connection to other frameworks

TCFD

Risk management recommended disclosure a) Describe your organization's processes for identifying and assessing climate-related risks.

Risk management recommended disclosure b) Describe the organization's processes for managing climate-related risks.

Response options

Please complete the following table:

(*column/row appearance is dependent on selections in this or other questions)

(C-FS2.2e) Indicate the climate-related information your organization considers about clients/investees as part of your due diligence and/or risk assessment process, and how this influences decision-making.

Question dependencies

This question appears if “Yes” is selected in any row in C-FS2.2d. A row will appear if “Yes” is selected in the corresponding row in C-FS2.2d.

Change from last year

New question

Connection to other frameworks

TCFD

Risk management recommended disclosure a) Describe your organization’s processes for identifying and assessing climate-related risks.

Risk management recommended disclosure b) Describe the organization’s processes for managing climate-related risks.

Response options

Please complete the following table. You are able to add rows by using the “Add another” button at the bottom of the table.

(*column/row appearance is dependent on selections in this or other questions)

Portfolio*	Type of climate-related information considered	Process through which information is obtained	Industry sector(s) covered by due diligence and/or risk assessment process	State how this climate-related information influences your decision-making
Select from:	Select all that apply:	Select all that apply:	Select all that apply:	Text field [maximum 2,500 characters]
<ul style="list-style-type: none"> Banking (Bank) Investing (asset manager) Investing (asset owner) Insurance underwriting (Insurance company) 	<ul style="list-style-type: none"> Emissions data Energy usage data Emissions reduction targets Climate transition plans TCFD disclosures Other, please specify 	<ul style="list-style-type: none"> Directly from the client/investee From an intermediary or business partner Data provider Public data sources 	<ul style="list-style-type: none"> Energy Materials Capital Goods Commercial & Professional Services Transportation 	

		<ul style="list-style-type: none"> Other, please specify 	<ul style="list-style-type: none"> Automobiles & Components Consumer Durables & Apparel Consumer Services Retailing Food & Staples Retailing Food, Beverage & Tobacco Household & Personal Products Health Care Equipment & Services Pharmaceuticals, Biotechnology & Life Sciences Software & Services Technology Hardware & Equipment Semiconductors & Semiconductor Equipment Telecommunication Services Media & Entertainment Utilities Real Estate Other, please specify 	
--	--	---	--	--

[Add row]

(C2.2g) Why does your organization not have a process in place for identifying, assessing, and responding to climate-related risks and opportunities, and do you plan to introduce such a process in the future?

Question dependencies

This question only appears if you select “No” in response to C2.1.

Change from last year

No change

Response options

Please complete the following table:

Primary reason	Please explain
<div>Select from:</div> <div><ul style="list-style-type: none">We are planning to introduce a climate-related risk management process in the next two yearsImportant but not an immediate business priorityJudged to be unimportant, explanation providedLack of internal resourcesInsufficient data on operationsNo instruction from managementOther, please specify</div>	<div>Text field [maximum 1,500 characters]</div>

Risk disclosure

(C2.3) Have you identified any inherent climate-related risks with the potential to have a substantive financial or strategic impact on your business?

Change from last year

No change

Connection to other frameworks

TCFD

Strategy recommended disclosure a) Describe the climate related risks and opportunities the organization has identified over the short, medium, and long term.

SDG

Goal 13: Climate action

Response options

Select one of the following options:

- Yes
- No

(C2.3a) Provide details of risks identified with the potential to have a substantive financial or strategic impact on your business.

Question dependencies

This question only appears if you select “Yes” in response to C2.3.

Change from last year

Modified question

Connection to other frameworks

TCFD

Strategy recommended disclosure a) Describe the climate related risks and opportunities the organization has identified over the short, medium, and long term.

Strategy recommended disclosure b) Describe the impact of climate-related risks and opportunities on the organization's businesses, strategy and financial planning.

Please note: columns 1-7 align with the TCFD recommendations.

SDG

Goal 12: Responsible consumption and production

Goal 13: Climate action

Response options

Please complete the following table. The table is displayed over several rows for readability. You are able to add rows by using the “Add Row” button at the bottom of the table.

Identifier	Where in the value chain does the risk driver occur?	Risk type	Primary climate-related risk driver	Primary potential financial impact	[Financial services only] Climate risk type mapped to traditional financial services industry risk classification	Company- specific description	Time horizon

Select from: <ul style="list-style-type: none"> ● Risk1 - Risk100 	Select from: <ul style="list-style-type: none"> ● Banking portfolio [FS only] ● Investing (Asset manager) portfolio [FS only] ● Investing (Asset owner) portfolio [FS only] ● Insurance underwriting portfolio [FS only] ● Direct operations ● Other parts of the value chain [FS only] ● Upstream [not shown to FS] ● Downstream [not shown to FS] 	Select from: <ul style="list-style-type: none"> ● Current regulation ● Emerging regulation ● Legal ● Technology ● Market ● Reputation ● Acute physical ● Chronic physical 	See drop-down options below	See drop-down options below	Select from: <ul style="list-style-type: none"> ● Capital adequacy and risk-weighted assets ● Liquidity risk ● Funding risk ● Market risk ● Credit risk ● Insurance risk ● Reputational risk ● Policy and legal risk ● Systemic risk ● Operational risk ● Strategic risk ● Other non-financial risk ● None 	Text field [maximum 2,500 characters]	Select from: <ul style="list-style-type: none"> ● Short-term ● Medium-term ● Long-term ● Unknown
Likelihood	Magnitude of impact	Are you able to provide a potential financial impact figure?	Potential financial impact figure (currency)	Potential financial impact figure - minimum (currency)	Potential financial impact figure - maximum (currency)		
Select from:	Select from:	Select from:	Numerical field [enter a number from 0 to	Numerical field [enter a number from 0 to	Numerical field [enter a number from 0 to		

<ul style="list-style-type: none"> ● Virtually certain ● Very likely ● Likely ● More likely than not ● About as likely as not ● Unlikely ● Very unlikely ● Exceptionally unlikely ● Unknown 	<ul style="list-style-type: none"> ● High ● Medium-high ● Medium ● Medium-low ● Low ● Unknown 	<ul style="list-style-type: none"> ● Yes, a single figure estimate ● Yes, an estimated range ● No, we do not have this figure 	999,999,999,999,999 using up to 2 decimal places]	999,999,999,999,999 using up to 2 decimal places]	999,999,999,999,999 using up to 2 decimal places]
Explanation of financial impact figure		Cost of response to risk	Description of response and explanation of cost calculation	Comment	
Text field [maximum 2,500 characters]		Numerical field [enter a number from 0-999,999,999,999,999 using a maximum of 2 decimal places]	Text field [maximum 2,500 characters]	Text field [maximum 2,500 characters]	

[Add Row]

Primary climate-related risk driver drop-down options (column 4)

Select one of the following options:

<p>Current regulation</p> <ul style="list-style-type: none"> ● Carbon pricing mechanisms ● Enhanced emissions-reporting obligations ● Mandates on and regulation of existing products and services ● Regulation and supervision of climate-related risk in the financial sector [Financial services only] ● Other, please specify <p>Emerging regulation</p> <ul style="list-style-type: none"> ● Carbon pricing mechanisms ● Enhanced emissions-reporting obligations 	<p>Market</p> <ul style="list-style-type: none"> ● Changing customer behavior ● Uncertainty in market signals ● Increased cost of raw materials ● Inability to attract co-financiers and/or investors due to uncertain risks related to the climate [Financial services only] ● Loss of clients due to a fund's poor environmental performance outcomes (e.g. if a fund has suffered climate-related write-downs) [Financial services only] ● Contraction of insurance markets, leaving clients exposed and changing the risk parameters of the credit [Financial services only] ● Rise in risk-based pricing of insurance policies (beyond demand elasticity) [Financial services only]
---	---

<ul style="list-style-type: none"> ● Mandates on and regulation of existing products and services ● Regulation and supervision of climate-related risk in the financial sector [Financial services only] ● Other, please specify <p>Legal</p> <ul style="list-style-type: none"> ● Exposure to litigation ● Regulation and supervision of climate-related risk in the financial sector [Financial services only] ● Lending that could create or contribute to systemic risk for the economy [Financial services only] ● Investing that could create or contribute to systemic risk for the economy [Financial services only] ● Insurance underwriting that could create or contribute to systemic risk for the economy [Financial services only] ● Other, please specify <p>Technology</p> <ul style="list-style-type: none"> ● Substitution of existing products and services with lower emissions options ● Unsuccessful investment in new technologies ● Transitioning to lower emissions technology ● Other, please specify 	<p>services only]</p> <ul style="list-style-type: none"> ● Other, please specify <p>Reputation</p> <ul style="list-style-type: none"> ● Shifts in consumer preferences ● Stigmatization of sector ● Increased stakeholder concern or negative stakeholder feedback ● Lending that could create or contribute to systemic risk for the economy [Financial services only] ● Investing that could create or contribute to systemic risk for the economy [Financial services only] ● Insurance underwriting that could create or contribute to systemic risk for the economy [Financial services only] ● Negative press coverage related to support of projects or activities with negative impacts on the climate (e.g. GHG emissions, deforestation, water stress) [Financial services only] ● Other, please specify <p>Acute physical</p> <ul style="list-style-type: none"> ● Avalanche ● Cold wave/frost ● Cyclone, hurricane, typhoon ● Drought ● Flood (coastal, fluvial, pluvial, groundwater) ● Glacial lake outburst ● Heat wave ● Heavy precipitation (rain, hail, snow/ice) ● Landslide ● Storm (including blizzards, dust, and sandstorms) ● Subsidence ● Tornado ● Wildfire ● Other, please specify <p>Chronic physical</p> <ul style="list-style-type: none"> ● Changing precipitation patterns and types (rain, hail, snow/ice)
--	---

	<ul style="list-style-type: none"> ● Changing temperature (air, freshwater, marine water) ● Changing wind patterns ● Coastal erosion ● Heat stress ● Ocean acidification ● Permafrost thawing ● Precipitation and/or hydrological variability ● Saline intrusion ● Sea level rise ● Soil degradation ● Soil erosion ● Solifluction ● Temperature variability ● Water scarcity ● Other, please specify
--	--

Primary potential financial impact drop-down options (column 5)

Select one of the following options:

- Increased direct costs
- Increased indirect (operating) costs
- Increased capital expenditures
- Increased credit risk
- Decreased revenues due to reduced demand for products and services
- Decreased revenues due to reduced production capacity
- Decreased access to capital
- Decreased asset value or asset useful life leading to write-offs, asset impairment or early retirement of existing assets
- Increased insurance claims liability [Financial services only]
- Reduced profitability of investment portfolios [Financial services only]
- Devaluation of collateral and potential for stranded, illiquid assets [Financial services only]
- Other, please specify

(C2.3b) Why do you not consider your organization to be exposed to climate-related risks with the potential to have a substantive financial or strategic impact on your business?

Question dependencies

This question only appears if you select “No” in response to C2.3.

Change from last year

No change

Response options

Please complete the following table:

Primary reason	Please explain
Select from: <ul style="list-style-type: none">• Risks exist, but none with potential to have a substantive financial or strategic impact on business• Evaluation in process• Not yet evaluated• Other, please specify	Text field [maximum 2,500 characters]

Opportunity disclosure

(C2.4) Have you identified any climate-related opportunities with the potential to have a substantive financial or strategic impact on your business?

Change from last year

No change

Connection to other frameworks

TCFD

Strategy recommended disclosure a) Describe the climate related risks and opportunities the organization has identified over the short, medium, and long term.

SDG

Goal 13: Climate action

Response options

Select one of the following options:

- Yes
 - Yes, we have identified opportunities but are unable to realize them
 - No
-

(C2.4a) Provide details of opportunities identified with the potential to have a substantive financial or strategic impact on your business.

Question dependencies

This question only appears if you select “Yes” in response to C2.4.

Change from last year

Modified question for FS only.

Connection to other frameworks

TCFD

Strategy recommended disclosure a) Describe the climate related risks and opportunities the organization has identified over the short, medium, and long term.

Strategy recommended disclosure b) Describe the impact of climate-related risks and opportunities on the organization’s businesses, strategy, and financial planning.

Please note: columns 1-7 align with the TCFD recommendations.

SDG

Goal 7: Affordable and clean energy

Goal 12: Responsible consumption and production

Goal 13: Climate action

Response options

Please complete the following table. The table is displayed over several rows for readability. You are able to add rows by using the “Add Row” button at the bottom of the table.

Identifier	Where in the value chain does the opportunity occur?	Opportunity type	Primary climate-related opportunity driver	Primary potential financial impact	Company-specific description	Time horizon
Select from: <ul style="list-style-type: none"> Opp1 - Opp100 	Select from: <ul style="list-style-type: none"> Banking portfolio [FS only] Investing (Asset manager) portfolio [FS only] Investing (Asset owner) portfolio [FS only] Insurance underwriting portfolio [FS only] Direct operations Other parts of the value chain [FS only] Upstream [not shown to FS] Downstream [not shown to FS] 	Select from: <ul style="list-style-type: none"> Resource efficiency Energy source Products and services Markets Resilience 	See drop-down options below	See drop-down options below	Text field [maximum 2,500 characters]	Select from: <ul style="list-style-type: none"> Short-term Medium-term Long-term Unknown
Likelihood	Magnitude of impact	Are you able to provide a potential financial impact figure?	Potential financial impact figure (currency)	Potential financial impact figure - minimum (currency)	Potential financial impact figure - maximum (currency)	

Select from: <ul style="list-style-type: none"> ● Virtually certain ● Very likely ● Likely ● More likely than not ● About as likely as not ● Unlikely ● Very unlikely ● Exceptionally unlikely ● Unknown 	Select from: <ul style="list-style-type: none"> ● High ● Medium-high ● Medium ● Medium-low ● Low ● Unknown 	Select from: <ul style="list-style-type: none"> ● Yes, a single figure estimate ● Yes, an estimated range ● No, we do not have this figure 	Numerical field [enter a number from 0 to 999,999,999,999 using up to 2 decimal places]	Numerical field [enter a number from 0 to 999,999,999,999 using up to 2 decimal places]	Numerical field [enter a number from 0 to 999,999,999,999 using up to 2 decimal places]	
Explanation of financial impact figure		Cost to realize opportunity		Strategy to realize opportunity and explanation of cost calculation		Comment
Text field [maximum 2,500 characters]		Numerical field [enter a number from 0 to 999,999,999,999 using up to 2 decimal places]		Text field [maximum 2,500 characters]		Text field [maximum 2,500 characters]

[Add Row]

Primary climate-related opportunity driver drop-down options (column 4)

Select one of the following options:

Resource efficiency <ul style="list-style-type: none"> ● Use of more efficient modes of transport ● Use of more efficient production and distribution processes ● Use of recycling ● Move to more efficient buildings ● Reduced water usage and consumption ● Other, please specify Energy source	Products and services <ul style="list-style-type: none"> ● Development and/or expansion of low emission goods and services ● Development of climate adaptation, resilience and insurance risk solutions ● Development of new products or services through R&D and innovation ● Ability to diversify business activities ● Shift in consumer preferences ● Reputational benefits resulting in increased demand for goods/services [Financial services only] ● Other, please specify
---	--

<ul style="list-style-type: none"> ● Use of lower-emission sources of energy ● Use of supportive policy incentives ● Use of new technologies ● Participation in carbon market ● Shift toward decentralized energy generation ● Other, please specify 	<p>Markets</p> <ul style="list-style-type: none"> ● Access to new markets ● Use of public-sector incentives ● Access to new assets and locations needing insurance coverage ● Increased diversification of financial assets (e.g., green bonds and infrastructure) [Financial services only] ● Increased sales of liability and other insurance to cover climate-related risks [Financial services only] ● Reduced risk of asset stranding considered in investment decision making [Financial services only] ● More timely preparation for investors in adhering to current and potentially stricter future regulation in relation to fiduciary duty [Financial services only] ● Increased demand for funds that invest in companies that have positive environmental credentials [Financial services only] ● Enhanced financial performance of investee companies as a result of being able to access new markets and develop new products to meet green consumer demand [Financial services only] ● The development of new revenue streams from new/emerging environmental markets and products [Financial services only] ● Improved ratings by sustainability/ESG indexes [Financial services only] ● Other, please specify <p>Resilience</p> <ul style="list-style-type: none"> ● Participation in renewable energy programs and adoption of energy-efficiency measures ● Resource substitutes/diversification ● New products and services related to ensuring resiliency [Financial services only] ● Increased reliability, climate- resilience of investment chain [Financial services only] ● Other, please specify
--	--

Primary potential financial impact drop-down options (column 5)

Select from the following options:

- Reduced direct costs
- Reduced indirect (operating) costs
- Increased revenues resulting from increased demand for products and services

- Increased revenues through access to new and emerging markets
- Increased revenues resulting from increased production capacity
- Increased access to capital
- Increased value of fixed assets
- Increased diversification of financial assets
- Increased portfolio value due to upward revaluation of assets [Financial services only]
- Returns on investment in low-emission technology
- Other, please specify

(C2.4b) Why do you not consider your organization to have climate-related opportunities?

Question dependencies

This question only appears if you select “No” or “Yes, we have identified opportunities but are unable to realize them” in response to C2.4.

Change from last year

No change

Response options

Please complete the following table:

Primary reason	Please explain
<div>Select from:</div> <ul style="list-style-type: none"> • Opportunities exist, but we are unable to realize them • Opportunities exist, but none with potential to have a substantive financial or strategic impact on business • Evaluation in progress • Judged to be unimportant • No instruction from management to seek out opportunities • Not yet evaluated • Other, please specify 	<div>Text field [maximum 2,500 characters]</div>

C3 Business strategy

Business strategy

(C3.1) Does your organization’s strategy include a transition plan that aligns with a 1.5°C world?

Change from last year

Modified question (2021 C3.1, C3.1a, C3.1b, and C3.5)

Connection to other frameworks

TCFD

Strategy recommended disclosure b) Describe the impact of climate-related risks and opportunities on the organization’s businesses, strategy, and financial planning.

SDG

Goal 13: Climate action

Response options

Please complete the following table:

Transition plan	Publicly available transition plan	Mechanism by which feedback is collected from shareholders on your transition plan	Description of feedback mechanism	Frequency of feedback collection	Attach any relevant documents which detail your transition plan (optional)	Explain why your organization does not have a transition plan that aligns with a 1.5°C world and any plans to develop one in the future	Explain why climate-related risks and opportunities have not influenced your strategy
Select from:	Select from:	Select from:	Text field [maximum	Select from:	[Functionality that	Text field [maximum	Text field [maximum

<ul style="list-style-type: none"> ● Yes, we have a transition plan which aligns with a 1.5°C world ● No, but our strategy has been influenced by climate-related risks and opportunities, and we are developing a transition plan within two years ● No, our strategy has been influenced by climate-related risks and opportunities, but we do not plan to develop a transition plan within two years ● No, and our strategy has not been influenced 	<ul style="list-style-type: none"> ● Yes ● No 	<ul style="list-style-type: none"> ● Our transition plan is voted on at Annual General Meetings (AGMs) ● We have a different feedback mechanism in place ● Our transition plan is voted on at AGMs and we also have an additional feedback mechanism in place ● We do not have a feedback mechanism in place, but we plan to introduce one within the next two years ● We do not have a feedback mechanism in place, and we do 	2,500 characters]	<ul style="list-style-type: none"> ● More frequently than annually ● Annually ● Less frequently than annually 	allows for several attachments]	2,500 characters]	2,500 characters]
--	---	---	-------------------	--	---------------------------------	-------------------	-------------------

by climate-related risks and opportunities		not plan to introduce one within the next two years <ul style="list-style-type: none"> Not applicable as our organization does not have shareholders 					
--	--	---	--	--	--	--	--

(C3.2) Does your organization use climate-related scenario analysis to inform its strategy?

Change from last year

Modified question

Connection to other frameworks

TCFD

Strategy recommended disclosure c) Describe the resilience of the organization's strategy, taking into consideration different climate related scenarios, including a 2°C or lower scenario.

SDG

Goal 13: Climate action

2018 RobecoSAM Corporate Sustainability Assessment (DJSI)

Scenario Analysis

Response options

Complete the following table:

Use of climate-related scenario analysis to inform strategy	Primary reason why your organization does not use climate-related scenario analysis to inform its strategy	Explain why your organization does not use climate-related scenario analysis to inform its strategy and any plans to use it in the future

Select from: <ul style="list-style-type: none"> • Yes, qualitative • Yes, quantitative • Yes, qualitative and quantitative • Yes, qualitative, but we plan to add quantitative in the next two years • No, but we anticipate using qualitative and/or quantitative analysis in the next two years • No, and we do not anticipate doing so in the next two years 	Select from: <ul style="list-style-type: none"> • Important but not an immediate priority • Judged to be unimportant, explanation provided • Lack of internal resources • No instruction from management • Other, please specify 	[Text field, 2,500 characters]
---	---	--------------------------------

(C3.2a) Provide details of your organization’s use of climate-related scenario analysis.

Question dependencies

This question only appears if you select “Yes, qualitative”, “Yes, quantitative”, “Yes, qualitative and quantitative” or “Yes, qualitative, but we plan to add quantitative in the next two years” in response to C3.2.

Change from last year

Modified question

Connection to other frameworks

TCFD

SDG

Goal 13: Climate action

Response options

Please complete the following table. You are able to add rows by using the “Add Row” button at the bottom of the table.

Climate-related scenario	Scenario analysis coverage	Temperature alignment of scenario	Parameters, assumptions, analytical choices
Select from:	Select from: <ul style="list-style-type: none"> • Company-wide 	Select from: <ul style="list-style-type: none"> • 1.5°C 	Text field [maximum 2,500 characters]

<p>Transition scenarios</p> <ul style="list-style-type: none"> ● IEA NZE 2050 ● IEA B2DS ● IEA 2DS ● IEA 450 ● IEA SDS ● IEA APS ● IEA STEPS (previously IEA NPS) ● IEA CPS ● Greenpeace ● DDP ● IRENA ● BNEF NEO ● NGFS scenarios Framework [Financial Services only] ● Customized publicly available transition scenario ● Bespoke transition scenario <p>Physical climate scenarios</p> <ul style="list-style-type: none"> ● RCP 1.9 ● RCP 2.6 ● RCP 3.4 ● RCP 4.5 ● RCP 6.0 ● RCP 7.0 ● RCP 8.5 ● Customized publicly available physical scenario ● Bespoke physical scenario 	<ul style="list-style-type: none"> ● Business division ● Business activity ● Facility ● Country/area ● Product-level ● Portfolio [FS only] ● Other, please specify 	<ul style="list-style-type: none"> ● 1.6°C – 2°C ● 2.1°C - 3°C ● 3.1°C - 4°C ● 4.1°C and above ● Unknown 	
---	---	---	--

[Add Row]

(C3.2b) Provide details of the focal questions your organization seeks to address by using climate-related scenario analysis, and summarize the results with respect to these questions.

Question dependencies

This question only appears if you select “Yes, qualitative”, “Yes, quantitative”, “Yes, qualitative and quantitative” or “Yes, qualitative, but we plan to add quantitative in the next two years” in response to C3.2.

Change from last year

New question

Connection to other frameworks

TCFD

Strategy recommended disclosure b) Describe the impact of climate-related risks and opportunities on the organization’s businesses, strategy, and financial planning.

Strategy recommended disclosure c) Describe the resilience of the organization’s strategy, taking into consideration different climate related scenarios, including a 2°C or lower scenario.

SDG

Goal 13: Climate action.

Response options

Please complete the following table:

Focal questions	Results of the climate-related scenario analysis with respect to the focal questions
Text field [maximum 3,000 characters]	Text field [maximum 3,000 characters]

(C3.3) Describe where and how climate-related risks and opportunities have influenced your strategy.

Question dependencies

This question only appears if you select any option except “No, and our strategy has not been influenced by climate-related risks and opportunities” in response to column 1 of C3.1.

Change from last year

Revised question dependency

Connection to other frameworks

TCFD

Strategy recommended disclosure b) Describe the impact of climate-related risks and opportunities on the organization’s businesses, strategy, and financial planning.

SDG

Goal 12: Responsible consumption and production

Goal 13: Climate action

Response options

Please complete the following table:

Business area	Have climate-related risks and opportunities influenced your strategy in this area?	Description of influence
Products and services	Select from: <ul style="list-style-type: none">YesNoEvaluation in progressNot evaluated	Text field [maximum 2,400 characters]
Supply chain and/or value chain		
Investment in R&D		
Operations		

(C3.4) Describe where and how climate-related risks and opportunities have influenced your financial planning.

Question dependencies

This question only appears if you select any option except “No, and our strategy has not been influenced by climate-related risks and opportunities” in response to column 1 of C3.1.

Change from last year

Revised question dependency

Connection to other frameworks

TCFD

Strategy recommended disclosure b) Describe the impact of climate-related risks and opportunities on the organization’s businesses, strategy, and financial planning.

Response options

Please complete the following table:

Financial planning elements that have been influenced	Description of influence
<div>Select all that apply:</div> <div><div><div></div></div><div>Revenues</div></div> <div><div><div></div></div><div>Direct costs</div></div> <div><div><div></div></div><div>Indirect costs</div></div> <div><div><div></div></div><div>Capital expenditures</div></div> <div><div><div></div></div><div>Capital allocation</div></div> <div><div><div></div></div><div>Acquisitions and divestments</div></div> <div><div><div></div></div><div>Access to capital</div></div> <div><div><div></div></div><div>Assets</div></div> <div><div><div></div></div><div>Liabilities</div></div> <div><div><div></div></div><div>Provisions or general reserves [Financial services only]</div></div> <div><div><div></div></div><div>Claims reserves [Financial services only]</div></div> <div><div><div></div></div><div>None of the above</div></div>	<div>Text field [maximum 7,000 characters]</div>

(C3.5) In your organization’s financial accounting, do you identify spending/revenue that is aligned with your organization’s transition to a 1.5°C world?

Question dependencies

This question only appears if “Yes, we have a transition plan which aligns with a 1.5°C world” is selected in column 1 of C3.1.

Change from last year

New Question

Response options

Select from:

- Yes
- No, but we plan to in the next two years
- No, and we do not plan to in the next two years

(C3.5a) Quantify the percentage share of your spending/revenue that is aligned with your organization’s transition to a 1.5°C world.

Question dependencies

This question only appears if “Yes” is selected in response to C3.5.

Change from last year

New question

Response options

Please complete the following table. You are able to add rows by using the “Add Row” button at the bottom of the table.

Financial metric	Percentage share of selected financial metric aligned with a 1.5°C world in the reporting year (%)	Percentage share of selected financial metric planned to align with a 1.5°C world in 2025 (%)	Percentage share of selected financial metric planned to align with a 1.5°C world in 2030 (%)	Describe the methodology used to identify spending/revenue that is aligned with a 1.5°C world
Select from: <ul style="list-style-type: none">• Revenue• CAPEX• OPEX• Other, please specify	Percentage field [enter a percentage from 0-100]	Percentage field [enter a percentage from 0-100]	Percentage field [enter a percentage from 0-100]	Text field [maximum 4,000 characters]

[Add row]

Modified question

Connection to other frameworks

NZAM (FS only)

Commitment 7

Response options

Please complete the following table. You are able to add rows by using the “Add Row” button at the bottom of the table.

(*column/row appearance is dependent on selections in this or other questions)

Portfolio*	Type of exclusion policy	Year of exclusion implementation	Timeframe for complete phase-out	Application	Country/Region the exclusion policy applies to	Description
<p>Select all that apply:</p> <ul style="list-style-type: none">● Banking (Bank)● Investing (Asset manager)● Investing (Asset owner)● Insurance underwriting (Insurance company)	<p>Select all that apply:</p> <ul style="list-style-type: none">● All fossil fuels● All Coal● Thermal coal● Fuel from liquified coal● Coal mining● Mountaintop removal mining● Power from coal● All oil & gas● Oil from tar sands● Oil from shale● Gas from shale● Arctic oil and gas● Ultra-deepwater oil and gas● Fracked oil and gas	<p>Numerical field [enter a number between 1900-2021]</p>	<p>Select from:</p> <ul style="list-style-type: none">● Already phased out● By 2025● By 2030● By 2040● By 2050● Other, please explain	<p>Select all that apply:</p> <ul style="list-style-type: none">● New business/investment for new projects● New business/investment for existing projects● Existing business/investment for existing projects● Other, please specify	<p>Select all that apply:</p> <ul style="list-style-type: none">● Select all that apply from a drop-down list of countries and regions. Please see the Technical Note "Countries and Regions" for details around the available regions and their constituent countries.● Other, please specify	<p>Text field [maximum 2,500 characters]</p>

	<ul style="list-style-type: none"> • Liquefied natural gas • Other, please specify 					
--	--	--	--	--	--	--

[Add row]

(C-FS3.6c) Why does the policy framework for your portfolio activities not include climate-related requirements for clients/investees, and/or exclusion policies?

Question dependencies

This question only appears if you select anything but “Yes, our framework includes both policies with client/investee requirements and exclusion policies” in C-FS3.6.

Change from last year

Minor change

Response options

This is an open text question with a limit of 5,000 characters.

Please note that when copying from another document into the ORS, formatting is not retained.

(C-FS3.7) Does your organization include climate-related requirements in your selection process and engagement with external asset managers?

Question dependencies

This question only appears if you selected “Yes” in column 2 for the rows “Investing (Asset Manager)” and/or “Investing (Asset Owner)” in C-FS0.7.

Change from last year

Modified question

Connection to other frameworks

TCFD

Strategy recommended disclosure b) Describe the impact of climate-related risks and opportunities on the organization’s businesses, strategy, and financial planning.

NZAM (FS only)

Commitment 7

Response options

Please complete the following table.

(*column/row appearance is dependent on selections in this or other questions)

Climate-related requirements included in selection process and engagement with external asset managers	Primary reason for not including climate-related requirements in selection process and engagement with external asset managers*	Explain why climate-related requirements are not included in selection process and engagement with external asset managers and your plans for the future*
Select from: <ul style="list-style-type: none">• Yes• No, but we plan to include climate-related requirements in the next two years• No, and we do not plan to include climate-related requirements in the next two years• Not applicable, because we do not have externally managed assets	Select from: <ul style="list-style-type: none">• Important but not an immediate priority• Judged to be unimportant, explanation provided• Lack of internal resources• No instruction from management• Other, please specify	[Text field, 2,500 characters]

(C-FS3.7a) Provide details of the climate-related requirements included in your selection process and engagement with external asset managers.

Question dependencies

This question only appears if you selected “Yes” in column 1 in C-FS3.7

Change from last year

Modified question

Connection to other frameworks

TCFD

Strategy recommended disclosure b) Describe the impact of climate-related risks and opportunities on the organization’s businesses, strategy, and financial planning.

NZAM (FS only)

Commitment 7

Response options

Please complete the following table. You are able to add rows by using the “Add Row” button at the bottom of the table.

Coverage	Mechanisms used to include climate-related requirements in external asset manager selection	Describe how you monitor and engage with asset managers to ensure investment activities are consistent with your climate strategy
<p>Select from:</p> <ul style="list-style-type: none"> ● All assets managed externally ● Majority of assets managed externally ● Minority of assets managed externally 	<p>Select all that apply:</p> <ul style="list-style-type: none"> ● Include climate-related requirements in investment mandates ● Include climate-related requirements in performance indicators and incentive structures ● Include climate-related requirements in requests for proposals ● Preference for investment managers with an offering of funds resilient to climate change ● Publish requirements of external investment managers in relation to climate issues ● Review investment manager's climate performance (e.g., active ownership, proxy voting records, underweighting in high impact activities) ● Review investment manager's climate-related policies ● Use of external data on investment managers regarding climate risk management ● Other, please specify 	<p>Text field [maximum 2,500 characters]</p>

[Add row]

(C-FS3.8) Does your organization include covenants in financing agreements to reflect and enforce your climate-related policies?

Question dependencies

This question only appears if you select “Yes” in column 2 for the row “Banking” in C-FS0.7

Change from last year

New question

Response options

Please complete the following table.

Climate-related covenants in financing agreements	Primary reason for not including climate-related covenants in financing agreements	Explain why your organization does not include climate-related covenants in financing agreements and your plans for the future
Select from: <ul style="list-style-type: none">● Yes● No, but we plan to include climate-related covenants in the next two years● No, and we do not plan to include climate-related covenants in the next two years	Select from: <ul style="list-style-type: none">● Important but not an immediate priority● Judged to be unimportant, explanation provided● Lack of internal resources● No instruction from management● Other, please specify	Text field [maximum 2,500 characters]

(C-FS3.8a) Provide details of the covenants included in your organization’s financing agreements to reflect and enforce your climate-related policies.

Question dependencies

This question only appears if you select “Yes” in C-FS3.8 column 1

Change from last year

New question

Response options

Please complete the following table. You are able to add rows by using the “Add Row” button at the bottom of the table.

Types of covenants used	Asset class/product types	Please explain
Select all that apply: <ul style="list-style-type: none">● Purpose or use of proceeds clause refers to sustainable project	Select all that apply: <ul style="list-style-type: none">● Corporate loans● Retail loans	Text field [maximum 2,500 characters]

<ul style="list-style-type: none"> ● Margin or pricing depends on sustainability criteria ● Minimum level of green assets mandated ● Legal mandate to obtain third party verification ● Covenants related to compliance with your policies ● Other, please specify 	<ul style="list-style-type: none"> ● Corporate real estate ● Retail mortgages ● Trade finance ● Asset finance ● Project finance ● Debt and equity underwriting ● Other, please specify 	
---	---	--

[Add row]

C4 Targets and performance

Emissions targets

(C4.1) Did you have an emissions target that was active in the reporting year?

Change from last year

Modified question

Connection to other frameworks

TCFD

Metrics & Targets recommended disclosure c) Describe the targets used by the organization to manage climate related risks and opportunities and performance against targets.

SDG

Goal 7: Affordable and clean energy

Goal 12: Responsible consumption and production

Response options

Select all that apply:

- Absolute target
- Intensity target
- Portfolio target [FS only]
- No target

(C4.1a) Provide details of your absolute emissions target(s) and progress made against those targets.

Question dependencies

This question only appears if you select “Absolute target” in response to C4.1.

Change from last year

Modified question

Connection to other frameworks

TCFD

Metrics & Targets recommended disclosure c) Describe the targets used by the organization to manage climate related risks and opportunities and performance against targets.

SDG

Goal 7: Affordable and clean energy

Goal 12: Responsible consumption and production

Goal 13: Climate action

2018 RobecoSAM Corporate Sustainability Assessment (DJSI)

Climate-related targets

NZAM (FS only)

Commitment 1

Response options

Please complete the following table. The table is displayed over several rows for readability. You are able to add rows by using the “Add Row” button at the bottom of the table.

Target reference number	Year target was set	Target coverage	Scope(s)	Scope 2 accounting method	Scope 3 category(ies)	Base year
Abs1-Abs100	Numerical field [enter a number between 1900-2022]	Select from: <ul style="list-style-type: none">Company-wideBusiness divisionBusiness	Select all that apply: <ul style="list-style-type: none">Scope 1Scope 2Scope 3	Select from: <ul style="list-style-type: none">Location-basedMarket-based	Select all that apply: <ul style="list-style-type: none">Category 1: Purchased goods and services	Numerical field [enter a number between 1900-2022]

		<p>activity</p> <ul style="list-style-type: none"> ● Site/facility ● Country/region ● Product-level ● Other, please specify 			<ul style="list-style-type: none"> ● Category 2: Capital goods ● Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) ● Category 4: Upstream transportation and distribution ● Category 5: Waste generated in operations ● Category 6: Business travel ● Category 7: Employee commuting ● Category 8: Upstream leased assets ● Category 9: Downstream transportation and distribution ● Category 10: Processing of sold products ● Category 11: Use of sold products ● Category 12: End-of-life treatment of 	
--	--	---	--	--	---	--

					<p>sold products</p> <ul style="list-style-type: none"> ● Category 13: Downstream leased assets ● Category 14: Franchises ● Category 15: Investments [does not appear to FS] ● Other (upstream) ● Other (downstream) 	
Base year Scope 1 emissions covered by target (metric tons CO2e)	Base year Scope 2 emissions covered by target (metric tons CO2e)	Base year Scope 3 emissions covered by target (metric tons CO2e)	Total base year emissions covered by target in all selected Scopes (metric tons CO2e)	Base year Scope 1 emissions covered by target as % of total base year emissions in Scope 1	Base year Scope 2 emissions covered by target as % of total base year emissions in Scope 2	Base year Scope 3 emissions covered by target as % of total base year emissions in Scope 3 (in all Scope 3 categories)
Numerical field [enter a number from 0-999,999,999,999 using a maximum of 2 decimal places and no commas]	Numerical field [enter a number from 0-999,999,999,999 using a maximum of 2 decimal places and no commas]	Numerical field [enter a number from 0-999,999,999,999 using a maximum of 2 decimal places and no commas]	Numerical field [enter a number from 0-999,999,999,999 using a maximum of 2 decimal places and no commas]	Percentage field [enter a percentage from 0-100 using a maximum of 2 decimal places]	Percentage field [enter a percentage from 0-100 using a maximum of 2 decimal places]	Percentage field [enter a percentage from 0-100 using a maximum of 2 decimal places]
Base year emissions covered by target in all selected Scopes as % of total base year emissions in all selected Scopes	Target year	Targeted reduction from base year (%)	Total emissions in target year covered by target in all selected Scopes (metric tons CO2e) [auto-calculated]	Scope 1 emissions in reporting year covered by target (metric tons CO2e)	Scope 2 emissions in reporting year covered by target (metric tons CO2e)	Scope 3 emissions in reporting year covered by target (metric tons CO2e)
Percentage field [enter a percentage from 0-100]	Numerical field [enter a whole number between	Percentage field [enter a percentage from 0-100]	Numerical field [0-	Numerical field [enter a number from 0-	Numerical field [enter a number from 0-	Numerical field [enter a number from 0-

using a maximum of 2 decimal places]	2017- 2100]	using a maximum of 2 decimal places]	999,999,999,999]	999,999,999,999 using a maximum of 2 decimal places and no commas]	999,999,999,999 using a maximum of 2 decimal places and no commas]	999,999,999,999 using a maximum of 2 decimal places and no commas]	
Total emissions in reporting year covered by target in all selected scopes (metric tons CO2e)	% of target achieved relative to base year [auto-calculated]	Target status in reporting year	Is this a science-based target?	Target ambition*	Please explain target coverage and identify any exclusions	Plan for achieving target, and progress made to the end of the reporting year	List the emissions reduction initiatives which contributed most to achieving this target
Numerical field [enter a number from 0-999,999,999,999 using a maximum of 2 decimal places and no commas]	Percentage field	Select from: <ul style="list-style-type: none">● New● Underway● Achieved● Expired● Revised● Replaced● Retired	Select from drop-down options below	Select from: <ul style="list-style-type: none">● 1.5°C aligned● Well-below 2°C aligned● 2°C aligned● Other, please specify	Text field [maximum 2,400 characters]	Text field [maximum 2,500 characters]	Text field [maximum 2,500 characters]

[Add Row]

*This column only appears if you select one of the “Yes...” options in column “Is this a science-based target?”

Is this a science-based target? drop-down options:

Select one of the following options:

- Yes, and this target has been approved by the Science Based Targets initiative
- Yes, we consider this a science-based target, and the target is currently being reviewed by the Science Based Targets initiative
- Yes, we consider this a science-based target, and we have committed to seek validation of this target by the Science Based Targets initiative in the next two years
- No, but we are reporting another target that is science-based
- No, but we anticipate setting one in the next 2 years
- No, and we do not anticipate setting one in the next 2 years

(C4.1b) Provide details of your emissions intensity target(s) and progress made against those target(s).

Question dependencies

This question only appears if you select “Intensity target” in response to C4.1.

Change from last year

Modified question

Connection to other frameworks

TCFD

Metrics & Targets recommended disclosure c) Describe the targets used by the organization to manage climate related risks and opportunities and performance against targets.

SDG

- Goal 7: Affordable and clean energy
- Goal 12: Responsible consumption and production
- Goal 13: Climate action

2018 RobecoSAM Corporate Sustainability Assessment (DJSI)

Climate-related targets

NZAM (FS only)

Commitment 1

Response options

Please complete the following table. The table is displayed over several rows for readability. You are able to add rows by using the “Add Row” function at the bottom of the table.

Target reference number	Year target was set	Target coverage	Scope(s)	Scope 2 accounting method	Scope 3 category(ies)	Intensity metric
Int1-Int100	Numerical field [enter a number between 1900-2022]	Select from: <ul style="list-style-type: none">Company-wideBusiness	Select all that apply: <ul style="list-style-type: none">Scope 1Scope 2	Select from: <ul style="list-style-type: none">Location-basedMarket-based	Select all that apply: <ul style="list-style-type: none">Category 1: Purchased goods and	Select from drop-down options below

		<div>division</div> <ul style="list-style-type: none"> ● Business activity ● Site/facility ● Country/region ● Product level ● Other, please specify 	<ul style="list-style-type: none"> ● Scope 3 		<div>services</div> <ul style="list-style-type: none"> ● Category 2: Capital goods ● Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) ● Category 4: Upstream transportation and distribution ● Category 5: Waste generated in operations ● Category 6: Business travel ● Category 7: Employee commuting ● Category 8: Upstream leased assets ● Category 9: Downstream transportation and distribution ● Category 10: Processing of sold products ● Category 11: Use of sold products ● Category 12: End-of-life 	
--	--	--	---	--	--	--

					treatment of sold products <ul style="list-style-type: none"> ● Category 13: Downstream leased assets ● Category 14: Franchises ● Category 15: Investments [does not appear to FS] ● Other (upstream) ● Other (downstream) 	
Base year	Intensity figure in base year for Scope 1 (metric tons CO2e per unit of activity)	Intensity figure in base year for Scope 2 (metric tons CO2e per unit of activity)	Intensity figure in base year for Scope 3 (metric tons CO2e per unit of activity)	Intensity figure in base year for all selected Scopes (metric tons CO2e per unit of activity)	% of total base year emissions in Scope 1 covered by this Scope 1 intensity figure	% of total base year emissions in Scope 2 covered by this Scope 2 intensity figure
Numerical field [enter a number between 1900-2022]	Numerical field [enter a number from 0-999,999,999,999 using a maximum of 10 decimal places and no commas]	Numerical field [enter a number from 0-999,999,999,999 using a maximum of 10 decimal places and no commas]	Numerical field [enter a number from 0-999,999,999,999 using a maximum of 10 decimal places and no commas]	Numerical field [enter a number from 0-999,999,999,999 using a maximum of 10 decimal places and no commas]	Percentage field [enter a percentage from 0-100 using a maximum of 2 decimal places]	Percentage field [enter a percentage from 0-100 using a maximum of 2 decimal places]
% of total base year emissions in Scope 3 (in all Scope 3 categories) covered by this Scope 3 intensity figure	% of total base year emissions in all selected Scopes covered by this intensity figure	Target year	Targeted reduction from base year (%)	Intensity figure in target year for all selected Scopes (metric tons CO2e per unit of activity) [auto-calculated]	% change anticipated in absolute Scope 1+2 emissions	% change anticipated in absolute Scope 3 emissions
Percentage field [enter a percentage from 0-100]	Percentage field [enter a percentage from 0-100]	Numerical field [enter a number between 2017-	Percentage field [enter a percentage from 0-100]	Numerical field [0-	Percentage field [enter a percentage from -999-999]	Percentage field [enter a percentage from -999-999]

using a maximum of 2 decimal places]	using a maximum of 2 decimal places]	2100]	using a maximum of 2 decimal places]	999,999,999,999]	using a maximum of 2 decimal places]	using a maximum of 2 decimal places]
Intensity figure in reporting year for Scope 1 (metric tons CO2e per unit of activity)	Intensity figure in reporting year for Scope 2 (metric tons CO2e per unit of activity)	Intensity figure in reporting year for Scope 3 (metric tons CO2e per unit of activity)	Intensity figure in reporting year for all selected Scopes (metric tons CO2e per unit of activity)	% of target achieved relative to base year [auto-calculated]	Target status in reporting year	Is this a science-based target?
Numerical field [enter a number from 0-999,999,999,999 using a maximum of 10 decimal places and no commas]	Numerical field [enter a number from 0-999,999,999,999 using a maximum of 10 decimal places and no commas]	Numerical field [enter a number from 0-999,999,999,999 using a maximum of 10 decimal places and no commas]	Numerical field [enter a number from 0-999,999,999,999 using a maximum of 10 decimal places and no commas]	Percentage field	Select from: <ul style="list-style-type: none"> ● New ● Underway ● Achieved ● Expired ● Revised ● Replaced ● Retired 	Select from drop-down options below
Target ambition*		Please explain target coverage and identify any exclusions	Plan for achieving target, and progress made to the end of the reporting year		List the emissions reduction initiatives which contributed most to achieving this target	
Select from: <ul style="list-style-type: none"> ● 1.5°C aligned ● Well-below 2°C aligned ● 2°C aligned ● Other, please specify 		Text field [maximum 2,400 characters]	Text field [maximum 2,400 characters]		Text field [maximum 2,400 characters]	

[Add row]

*This column only appears if you select one of the “Yes...” options in column “Is this a science-based target?”

Intensity metric drop-down options:

Select one of the following options:

- Grams CO2e per revenue passenger kilometer

- Metric tons CO2e per USD(\$) value-added
- Metric tons CO2e per square meter
- Metric tons CO2e per metric ton of aluminum
- Metric tons CO2e per metric ton of steel
- Metric tons CO2e per metric ton of cement
- Metric tons CO2e per metric ton of cardboard
- Grams CO2e per kilometer
- Metric tons CO2e per unit revenue
- Metric tons CO2e per unit FTE employee
- Metric tons CO2e per unit hour worked
- Metric tons CO2e per metric ton of product
- Metric tons of CO2e per liter of product
- Metric tons CO2e per unit of production
- Metric tons CO2e per unit of service provided
- Metric tons CO2e per square foot
- Metric tons CO2e per kilometer
- Metric tons CO2e per passenger kilometer
- Metric tons CO2e per megawatt hour (MWh)
- Metric tons CO2e per barrel of oil equivalent (BOE)
- Metric tons CO2e per vehicle produced
- Metric tons CO2e per metric ton of ore processed
- Metric tons CO2e per ounce of gold
- Metric tons CO2e per ounce of platinum
- Metric tons of CO2e per metric ton of aggregate
- Metric tons of CO2e per billion (currency) funds under management
- Other, please specify

Is this a science-based target? Drop-down options:

Select one of the following options:

- Yes, and this target has been approved by the Science Based Targets initiative

- Yes, we consider this a science-based target, and the target is currently being reviewed by the Science Based Targets initiative
- Yes, we consider this a science-based target, and we have committed to seek validation of this target by the Science Based Targets initiative in the next two years
- No, but we are reporting another target that is science-based
- No, but we anticipate setting one in the next 2 years
- No, and we do not anticipate setting one in the next 2 years

(C4.1c) Explain why you did not have an emissions target, and forecast how your emissions will change over the next five years.

Question dependencies

This question only appears if you select “No target” in response to C4.1.

Change from last year

No change

Response options

Please complete the following table:

Primary reason	Five-year forecast	Please explain
<div>Select from:</div> <ul style="list-style-type: none"> • We are planning to introduce a target in the next two years • Important but not an immediate business priority • Judged to be unimportant, explanation provided • Lack of internal resources • Insufficient data on operations • No instruction from management • Other, please specify 	Text field [maximum 2,400 characters]	Text field [maximum 2,400 characters]

(C-FS4.1d) Provide details of the climate-related targets for your portfolio.

Question dependencies

This question only appears if you select “Portfolio target” in response to C4.1.

Change from last year

New question

Connection to other frameworks

TCFD

Metrics and Targets recommended disclosure c) Describe the targets used by the organization to manage climate related risks and opportunities and performance against targets.

NZAM (FS only)

Commitment B

Commitment C

Response options

Please complete the following table. The table is displayed over several rows for readability. You are able to add rows by using the “Add Row” function at the bottom of the table.

Target reference number	Year target was set	Portfolio	Product type/Asset class/Line of business	Sectors covered by the target	Portfolio coverage of target	Target type
Por1 - Por100	Numerical field [enter a number between 1900-2022]	Select from: <ul style="list-style-type: none"> Banking (Bank) Investing (Asset manager) Investing (Asset owner) Insurance underwriting (Insurance company) 	Select all that apply: <p>Banking</p> <ul style="list-style-type: none"> All product types Corporate loans Retail loans Corporate real estate Retail mortgages Trade finance Asset finance 	Select all that apply: <ul style="list-style-type: none"> All sectors Energy Materials Capital goods Commercial and professional services Transportation Automobiles and components 	Percentage field [enter a percentage from 0-100]	Select from: <ul style="list-style-type: none"> Green finance Sector Decarbonization Approach (SDA) Portfolio coverage Portfolio temperature alignment Portfolio emissions Other, please

			<ul style="list-style-type: none"> ● Project finance ● Debt and equity underwriting ● Other, please specify 	<ul style="list-style-type: none"> ● Consumer durables and apparel ● Consumer services ● Retailing ● Food and staples retailing ● Food, beverage and tobacco ● Household and personal products ● Health care equipment and services ● Pharmaceuticals, biotechnology and life sciences ● Banks ● Diversified financials ● Insurance ● Software and services ● Technology hardware and equipment ● Semiconductors and semiconductor equipment ● Telecommunication services ● Utilities 		specify
			Investing <ul style="list-style-type: none"> ● All asset classes ● Fixed income ● Listed equity ● Private equity ● Real estate/property ● Infrastructure ● Commodities ● Forestry ● Hedge funds ● Fund of funds ● Derivatives ● Other, please specify 			
			Insurance <ul style="list-style-type: none"> ● All lines of business ● Property and casualty ● Construction and engineering ● Agribusiness ● Motor ● Marine ● Other, please specify 			

				<ul style="list-style-type: none"> Real estate Other, please specify 		
Target type: Absolute or intensity	Scopes included in temperature alignment	Metric (or target numerator if intensity)	Target denominator	Base year	Figure in base year	Percentage of portfolio emissions covered by the target
Select from: <ul style="list-style-type: none"> Absolute Intensity 	Select from: <ul style="list-style-type: none"> Scope 1 + 2 Scope 1 + 2 + 3 	Select from: <p>Green finance</p> <ul style="list-style-type: none"> Total green finance raised and facilitated (unit currency as reported in C0.4) Total green investments (unit currency as reported in C0.4) Total green bonds outstanding (unit currency as reported in C0.4) Total green debt instruments outstanding (unit currency as reported in C0.4) Other, please specify 	Select from: <p>Green finance</p> <ul style="list-style-type: none"> Total finance raised and facilitated (unit currency as reported in C0.4) Total investments (unit currency as reported in C0.4) Total bonds outstanding (unit currency as reported in C0.4) Total debt instruments outstanding (unit currency as reported in C0.4) Other, please specify <p>Sector Decarbonization</p>	Numerical field [enter a number between 1900-2022]	Numerical field [enter a number from 0-999,999,999,999 using a maximum of 2 decimal places and no commas]	Percentage field [enter a percentage from 0-100]

		<p>Sector Decarbonization Approach (SDA)</p> <ul style="list-style-type: none"> • Metric tons CO2e • Other, please specify <p>Portfolio coverage</p> <ul style="list-style-type: none"> • % of portfolio setting a Science-Based Target • Other, please specify <p>Portfolio temperature alignment</p> <ul style="list-style-type: none"> • Degrees of warming <p>Portfolio emissions</p> <ul style="list-style-type: none"> • tCO2e <p>Other, please specify</p> <ul style="list-style-type: none"> • Other, please specify 	<p>Approach (SDA)</p> <ul style="list-style-type: none"> • Meters squared • kWh • Ton cement • Ton pulp and paper • km • Passenger km • Ton km • Vehicle km • Ton iron and steel • Ton aluminum • Other, please specify <p>Portfolio emissions</p> <ul style="list-style-type: none"> • Million revenues (unit currency as reported in C0.4) • Million invested (unit currency as reported in C0.4) <p>Other, please specify</p> <ul style="list-style-type: none"> • Other, please specify 			
Interim target year	Figure in interim target year	Target year	Figure in target year	Figure in reporting year	% of target achieved relative to base year [auto-calculated]	Aggregation weighting used

Numerical field [enter a number between 2017-2100]	Numerical field [enter a number from 0-999,999,999,999 using a maximum of 2 decimal places and no commas]	Numerical field [enter a number between 2017-2100]	Numerical field [enter a number from 0-999,999,999,999 using a maximum of 2 decimal places and no commas]	Numerical field [enter a number from 0-999,999,999,999 using a maximum of 2 decimal places and no commas]	Auto-calculated	Select from: <ul style="list-style-type: none"> ● Weighted average temperature score (WATS) ● Total emissions weighted temperature score (TETS) ● Market owned emissions weighted temperature score (MOTS) ● Enterprise owned emissions weighted temperature score (EOTS) ● Enterprise value (EV) + cash emissions weighted temperature score (ECOTS) ● Total assets emissions weighted temperature score (AOTS) ● Revenue owned emissions weighted temperature score (ROTS) ● Other, please
--	---	--	---	---	-----------------	--

						specify
Proportion of portfolio emissions calculated in the reporting year based on asset level data	Proportion of the temperature score calculated in the reporting year based on company targets	Target status in reporting year	Is this a science-based target?	Target ambition	Please explain target coverage and identify any exclusions	
Percentage field [enter a percentage from 0-100 using a maximum of 2 decimal places]	Percentage field [enter a percentage from 0-100 using a maximum of 2 decimal places]	Select from: <ul style="list-style-type: none"> ● New ● Underway ● Achieved ● Expired ● Revised ● Replaced ● Retired 	Select from: <ul style="list-style-type: none"> ● Yes, and this target has been approved by the Science-Based Targets initiative ● Yes, we consider this a science-based target, and we have committed to seek validation of this target by the Science-based target initiative in the next two years ● Yes, we consider this a science-based target, and the target is currently being reviewed by the Science-based target initiative ● No, but we are reporting another target that is science-based ● No, but we anticipate setting one in the next 2 years ● No, and we do not 	Select from: <ul style="list-style-type: none"> ● 1.5°C aligned ● Well-below 2°C aligned ● 2°C aligned ● Other, please specify 	Text field [maximum 2,500 characters]	

			anticipate setting one in the next 2 years		
--	--	--	--	--	--

[Add row]

Other climate-related targets

(C4.2) Did you have any other climate-related targets that were active in the reporting year?

Change from last year

Minor change

Connection to frameworks

TCFD

Metrics & Targets recommended disclosure a) Disclose the metrics used by the organization to assess climate-related risks and opportunities in line with its strategy and risk management process.

Metrics & Targets recommended disclosure c) Describe the targets used by the organization to manage climate related risks and opportunities and performance against targets.

SDG

Goal 7: Affordable and clean energy

Goal 12: Responsible consumption and production

Goal 13: Climate action

2018 RobecoSAM Corporate Sustainability Assessment (DJSI)

Climate-related targets

Response options

Select all that apply from the following options:

- Target(s) to increase low-carbon energy consumption or production
- Target(s) to reduce methane emissions

- Net-zero target(s)
- Other climate-related target(s)
- No other climate-related targets

(C4.2a) Provide details of your target(s) to increase low-carbon energy consumption or production.

Question dependencies

This question only appears if you select “Target(s) to increase low-carbon energy consumption or production” in response to C4.2.

Change from last year

Modified question

Connection to other frameworks

TCFD

Metrics & Targets recommended disclosure a) Disclose the metrics used by the organization to assess climate-related risks and opportunities in line with its strategy and risk management process.

Metrics & Targets recommended disclosure c) Describe the targets used by the organization to manage climate related risks and opportunities and performance against targets.

SDG

Goal 7: Affordable and clean energy

Goal 12: Responsible consumption and production

Goal 13: Climate action

RE100

2018 RobecoSAM Corporate Sustainability Assessment (DJSI)

Climate-related targets

Response options

Please complete the following table. The table is displayed over several rows for readability. You are able to add rows by using the “Add Row” button at the bottom of the table.

Target reference number	Year target was set	Target coverage	Target type: energy carrier	Target type: activity	Target type: energy source
-------------------------	---------------------	-----------------	-----------------------------	-----------------------	----------------------------

Low1 – Low100	Numerical field [enter a number between 1900- 2022]	Select from: <ul style="list-style-type: none"> Company-wide Business division Business activity Site/facility Country/region Product level Other, please specify 	Select from: <ul style="list-style-type: none"> Electricity Heat Steam Cooling All energy carriers Other, please specify 	Select from: <ul style="list-style-type: none"> Consumption Production 	Select from: <ul style="list-style-type: none"> Low-carbon energy source(s) Renewable energy source(s) only 	
Base year	Consumption or production of selected energy carrier in base year (MWh)	% share of low-carbon or renewable energy in base year	Target year	% share of low-carbon or renewable energy in target year	% share of low-carbon or renewable energy in reporting year	% of target achieved relative to base year[auto-calculated]
Numerical field [enter a number between 1900- 2022]	Numerical field [enter a number from 0- 999,999,999,999 using a maximum of 10 decimal places and no commas]	Percentage field [enter a percentage from 0-100 using a maximum of 2 decimal places]	Numerical field [enter a number between 2017- 2100]	Percentage field [enter a percentage from 0-100 using a maximum of 2 decimal places]	Percentage field [enter a percentage from 0-100 using a maximum of 2 decimal places]	Percentage field
Target status in reporting year	Is this target part of an emissions target?	Is this target part of an overarching initiative?	Please explain target coverage and identify any exclusions	Plan for achieving target, and progress made to the end of the reporting year	List the actions which contributed most to achieving this target	
Select from: <ul style="list-style-type: none"> New Underway Achieved Expired Revised Replaced Retired 	Text field [maximum 2,400 characters] [Emissions reduction target ID]	Select all that apply: <ul style="list-style-type: none"> RE100 Science Based Targets initiative No, it's not part of an overarching initiative Other, please specify 	Text field [maximum 2,400 characters]	Text field [maximum 2,500 characters]	Text field [maximum 2,500 characters]	

[Add Row]

(C4.2b) Provide details of any other climate-related targets, including methane reduction targets.

Question dependencies

This question only appears if you select “Other climate-related target(s)” or “Target(s) to reduce methane emissions” in response to C4.2.

Change from last year

Modified question

Connection to frameworks

TCFD

Metrics & Targets recommended disclosure a) Disclose the metrics used by the organization to assess climate-related risks and opportunities in line with its strategy and risk management process.

Metrics & Targets recommended disclosure c) Describe the targets used by the organization to manage climate related risks and opportunities and performance against targets.

SDG

Goal 7: Affordable and clean energy

Goal 12: Responsible consumption and production

Goal 13: Climate action

2018 RobecoSAM Corporate Sustainability Assessment (DJSI)

Climate-related targets

Response options

Please complete the following table. The table is displayed over several rows for readability. You are able to add rows by using the “Add Row” button at the bottom of the table.

Target reference number	Year target was set	Target coverage	Target type: absolute or intensity	Target type: category	Metric (target numerator if reporting an intensity target)	Target denominator (intensity targets only)
Oth1 – Oth100	Numerical field [enter a number between 1900-2022]	Select from: <ul style="list-style-type: none">Company-wideBusiness	Select from: <ul style="list-style-type: none">AbsoluteIntensity	Select from: <ul style="list-style-type: none">Energy productivity	Select from drop-down options below	Select from drop-down options below

		<div>division</div> <ul style="list-style-type: none"> • Business activity • Site/facility • Country/region • Product level • Other, please specify 		<ul style="list-style-type: none"> • Energy consumption or efficiency • Renewable fuel production • Renewable fuel consumption • Waste management • Resource consumption or efficiency • Low-carbon vehicles • Low-carbon buildings • Land use change • Methane reduction target • Fossil fuel reduction target • Engagement with suppliers • Engagement with customers • R&D investments • Green finance • Other, please specify 		
Base year	Figure or percentage in base year	Target year	Figure or percentage in target year	Figure or percentage in reporting year	% of target achieved relative to base year [auto-calculated]	

Numerical field [enter a number between 1900- 2022]	Numerical field [enter a number from 0-999,999,999,999 using a maximum of 10 decimal places and no commas]	Numerical field [enter a number between 2017- 2100]	Numerical field [enter a number from 0-999,999,999,999 using a maximum of 10 decimal places and no commas]	Numerical field [enter a number from 0-999,999,999,999 using a maximum of 10 decimal places and no commas]	Percentage field
Target status in reporting year	Is this target part of an emissions target?	Is this target part of an overarching initiative?	Please explain target coverage and identify any exclusions	Plan for achieving target, and progress made to the end of the reporting year	List the actions which contributed most to achieving this target
Select from: <ul style="list-style-type: none"> ● New ● Underway ● Achieved ● Expired ● Revised ● Replaced ● Retired 	Text field [maximum 2,400 characters] [Emissions reduction target ID]	Select all that apply: <ul style="list-style-type: none"> ● EP100 ● EV100 ● Below50 – sustainable fuels ● Science Based Targets initiative – approved supplier engagement target ● Science Based Targets initiative – approved customer engagement target ● Science Based targets initiative - other ● Reduce short-lived climate pollutants ● Remove deforestation ● Low-Carbon Technology Partnerships initiative ● No, it's not part of an overarching initiative 	Text field [maximum 2,400 characters]	Text field [maximum 2,500 characters]	Text field [maximum 2,500 characters]

		<ul style="list-style-type: none"> Other, please specify 			
--	--	---	--	--	--

[Add Row]

Metric (target numerator if reporting an intensity target) drop-down options:

Select one of the following options:

<p>Energy productivity</p> <ul style="list-style-type: none"> GDP USD (\$) value-added units of revenue ounces of gold ounces of platinum metric tons of aggregate metric tons of aluminum metric tons of steel metric tons of cement metric tons of cardboard metric tons of product metric tons of ore processed square meters kilometers passenger kilometers revenue passenger kilometers liters of product units of production units of service provided square feet megawatt hours (MWh) barrel of oil equivalents (BOE) ton of oil equivalents (TOE) ton of coal equivalents (TCE) Other, please specify 	<p>Low-carbon buildings</p> <ul style="list-style-type: none"> Percentage of net zero carbon buildings Percentage of net zero energy buildings Percentage of buildings with a green building certificate Other, please specify <p>Land use change</p> <ul style="list-style-type: none"> hectares reforested hectares afforested hectares restored Percent of supply chain compliant with zero gross deforestation Other, please specify <p>Methane reduction target</p> <ul style="list-style-type: none"> cubic meters of methane vented cubic meters of methane leaked cubic meters of methane flared Total methane emissions in m3 Total methane emissions in CO2e Methane leakage rate (%) Other, please specify <p>Fossil fuel reduction target</p> <ul style="list-style-type: none"> cubic meters of natural gas consumed metric tons of coal consumed barrels of oil consumed Percentage of fossil fuels in the fuel mix
--	---

Energy consumption or efficiency

- kWh
- MWh
- GJ
- million Btu
- boe
- toe
- tce
- Gcal
- Other, please specify

Renewable fuel production

- metric tons of solid biomass
- liters of liquid biofuel
- cubic meters of biogas
- cubic meters of hydrogen
- Other, please specify

Renewable fuel consumption

- metric tons of solid biomass
- liters of liquid biofuel
- cubic meters of biogas
- cubic meters of hydrogen
- Percentage of total fuel consumption that is from renewable sources
- Other, please specify

Waste management

- metric tons of waste diverted from landfill
- metric tons of waste recycled
- metric tons of waste reused
- metric tons of waste generated
- Percentage of total waste generated that is recycled
- Percentage of sites operating at zero-waste to landfill

- Other, please specify

Engagement with suppliers

- Percentage of suppliers (by emissions) disclosing their GHG emissions
- Percentage of suppliers (by procurement spend) disclosing their GHG emissions
- Percentage of suppliers (by emissions) setting emissions reduction targets
- Percentage of suppliers (by procurement spend) setting emissions reductions targets
- Percentage of suppliers (by emissions) with a science-based target
- Percentage of suppliers (by procurement spend) with a science-based target
- Percentage of suppliers (by emissions) actively engaged on climate-related issues
- Percentage of suppliers (by procurement spend) actively engaged on climate-related issues
- Other, please specify

Engagement with customers

- Percentage of customers (by emissions) disclosing their GHG emissions
- Percentage of customers (by emissions) setting emissions reduction targets
- Percentage of customers (by emissions) with a science-based target
- Percentage of customers (by emissions) actively engaged on climate-related issues
- Other, please specify

R&D investments

- Percentage of annual revenue invested in R&D of low-carbon products/services
- US\$ invested in R&D of low-carbon products/services
- Percentage of R&D budget/portfolio dedicated to low-carbon products/services
- Other, please specify

Green finance

- Total amount of green bonds outstanding (green bond ratio)
- Percentage of green bonds
- Total amount of green debt instruments outstanding (green debt ratio)
- Percentage of green debt instruments
- Green finance raised and facilitated (denominated in currency)

<ul style="list-style-type: none"> Other, please specify <p>Resource consumption or efficiency</p> <ul style="list-style-type: none"> Percentage of paper from recycled or certified sustainable sources metric tons of paper consumed Percentage of plastic from recycled sources metric tons of plastic consumed Percentage of packaging from recycled or certified sustainable sources metric tons of packaging consumed Other, please specify <p>Low-carbon vehicles</p> <ul style="list-style-type: none"> Percentage of low-carbon vehicles in company fleet Percentage of low-carbon vehicles sold Percentage of company fleet using biofuel Percentage of battery electric vehicles in company fleet Percentage of conventional hybrids in company fleet Percentage of plug-in hybrids in company fleet Percentage of fuel cell electric vehicles in company fleet Percentage of company facilities with electric vehicle infrastructure Other, please specify 	<ul style="list-style-type: none"> Green investments (denominated in currency) Percentage of green investments Other, please specify
---	---

Target denominator (intensity targets only) drop-down options:

Select one of the following options:

- KWh
- MWh
- GJ
- Btu
- boe
- toe
- tce
- Gcal

- revenue passenger kilometer
- USD(\$) value-added
- square meter
- metric ton of aluminum
- metric ton of steel
- metric ton of cement
- metric ton of cardboard
- unit revenue
- unit FTE employee
- unit hour worked
- metric ton of product
- liter of product
- unit of production
- unit of service provided
- square foot
- kilometer
- passenger kilometer
- megawatt hour (MWh)
- barrel of oil equivalent (BOE)
- vehicle produced
- metric ton of ore processed
- ounce of gold
- ounce of platinum
- metric ton of aggregate
- billion (currency) funds under management
- hectare
- metric ton of waste
- liter of fuel
- year

- total amount of bonds outstanding at the end of the reporting period
- total amount of debt outstanding at the end of the reporting period
- Other, please specify

(C4.2c) Provide details of your net-zero target(s).

Question dependencies

This question only appears if you select “Net-zero target(s)” in response to C4.2.

Change from last year

Modified question

Connection to other frameworks

NZAM (FS only)

General Commitment

Response options

Please complete the following table:

Target reference number	Target coverage	Absolute/intensity emission target(s) linked to this net-zero target	Target year for achieving net zero	Is this a science-based target?	Please explain target coverage and identify any exclusions	Do you intend to neutralize any unabated emissions with permanent carbon removals at the target year?	Planned milestones and/or near-term investments for neutralization at target year	Planned actions to mitigate emissions beyond your value chain (optional)
Select from: NZ1-NZ100	Select from: <ul style="list-style-type: none"> • Company -wide • Business division • Business activity • Site/facilit 	Select all that apply: <ul style="list-style-type: none"> • Abs1- Abs100 • Int1- Int100 • Por1- Por100 	Numerical field [enter a number between 2017-2100]	Select from drop-down options below	Text field [maximum 2,400 characters]	Select from: <ul style="list-style-type: none"> • Yes • No • Unsure 	Text field [maximum 2,500 characters]	Text field [maximum 2,500 characters]

	<ul style="list-style-type: none"> y Country/region Banking (Bank) [FS only] Investing (Asset manager) [FS only] Investing (Asset owner) [FS only] Insurance underwriting (Insurance company) [FS only] Product-level Other, please specify 	<ul style="list-style-type: none"> [FS only] Not applicable 						
--	--	---	--	--	--	--	--	--

[Add Row]

Is this a science-based target? drop-down options:

- Yes, and this target has been approved by the Science Based Targets initiative
- Yes, we consider this a science-based target, and the target is currently being reviewed by the Science Based Targets initiative
- Yes, we consider this a science-based target, and we have committed to seek validation of this target by the Science Based Targets initiative in the next 2 years
- No, but we are reporting another target that is science-based

- No, but we anticipate setting one in the next 2 years
 - No, and we do not anticipate setting one in the next 2 years
-

Emissions reduction initiatives

(C4.3) Did you have emissions reduction initiatives that were active within the reporting year? Note that this can include those in the planning and/or implementation phases.

Change from last year

No change

Connection to other frameworks

SDG

Goal 7: Affordable and clean energy

Goal 13: Climate action

Response options

Select one of the following options:

- Yes
 - No
-

(C4.3a) Identify the total number of initiatives at each stage of development, and for those in the implementation stages, the estimated CO₂e savings.

Question dependencies

This question only appears if you select “Yes” in response to C4.3.

Change from last year

No change

Connection to other frameworks

SDG

Goal 7: Affordable and clean energy

Goal 13: Climate action

Response options

Please complete the following table:

Stage of development	Number of initiatives	Total estimated annual CO2e savings in metric tons CO2e (only for rows marked *)
Under investigation	Numerical field [enter a number from 0-999,999,999,999 using a maximum of 2 decimal places and no commas]	Numerical field [enter a number from 0-999,999,999,999 using a maximum of 2 decimal places and no commas]
To be implemented*		
Implementation commenced*		
Implemented*		
Not to be implemented		

(C4.3b) Provide details on the initiatives implemented in the reporting year in the table below.

Question dependencies

This question only appears if you select “Yes” in response to C4.3.

Change from last year

Minor change

Connection to other frameworks

SDG

Goal 7: Affordable and clean energy

Goal 13: Climate action

RE100

Response options

Please complete the following table. The table is displayed over several rows for readability. You are able to add rows by using the “Add Row” button at the bottom of the table.

Initiative category	Initiative type	Estimated annual CO2e savings (metric tons CO2e)	Scope(s) or Scope 3 category(ies) where emissions savings occur	Voluntary/ Mandatory	Annual monetary savings (unit currency – as specified in C0.4)	Investment required (unit currency – as specified in C0.4)	Payback period	Estimated lifetime of the initiative	Comment
Select from: <ul style="list-style-type: none"> Energy efficiency in buildings Energy efficiency in production processes Waste reduction and material circularity Fugitive 	Select from drop-down options below	Numerical field [enter a number from 0-999,999,999,999 using a maximum of 2 decimal places and no commas]	Select all that apply: <ul style="list-style-type: none"> Scope 1 Scope 2 (location-based) Scope 2 (market-based) Scope 3 category 1: Purchased goods & services Scope 3 category 2: Capital goods Scope 3 category 	Select from: <ul style="list-style-type: none"> Voluntary Mandatory 	Numerical field [enter a number from 0-999,999,999,999 using no decimal places, and no commas]	Numerical field [enter a number from 0-999,999,999,999 using no decimal places, and no commas]	Select from: <ul style="list-style-type: none"> <1 year 1-3 years 4-10 years 11-15 years 16-20 years 21-25 years >25 years No payback 	Select from: <ul style="list-style-type: none"> <1 year 1-2 years 3-5 years 6-10 years 11-15 years 16-20 years 21-30 years >30 years Ongoing 	Text field [maximum 1,500 characters]

<p>e emissi ons reducti ons</p> <ul style="list-style-type: none"> ● Low-carbon energy consumption ● Low-carbon energy generation ● Non-energy industrial processes emissions reductions ● Company policy or behavioral change ● Transportation ● Other, please specify 			<p>3: Fuel-and-energy-related activities (not included in Scopes 1 or 2)</p> <ul style="list-style-type: none"> ● Scope 3 category 4: Upstream transportation & distribution ● Scope 3 category 5: Waste generated in operations ● Scope 3 category 6: Business travel ● Scope 3 category 7: Employee commuting ● Scope 3 category 8: 							
---	--	--	--	--	--	--	--	--	--	--

			<div>Upstream leased assets</div> <ul style="list-style-type: none">● Scope 3 category 9: Downstream transportation and distribution● Scope 3 category 10: Processing of sold products● Scope 3 category 11: Use of sold products● Scope 3 category 12: End-of-life treatment of sold products● Scope 3 category 13: Downstream leased assets● Scope 3 category						
--	--	--	--	--	--	--	--	--	--

			14: Franchises <ul style="list-style-type: none"> ● Scope 3 category 15: Investments [does not appear to FS] <ul style="list-style-type: none"> ● Scope 3: Other (upstream) ● Scope 3: Other (downstream) 						
--	--	--	--	--	--	--	--	--	--

[Add Row]

Initiative type drop-down options:

Select one of the following options

Energy efficiency in buildings <ul style="list-style-type: none"> ● Insulation ● Maintenance program ● Draught proofing ● Solar shading ● Building Energy Management Systems (BEMS) ● Heating, Ventilation and Air Conditioning (HVAC) ● Lighting ● Motors and drives ● Combined heat and power (cogeneration) ● Other, please specify 	Low-carbon energy consumption <ul style="list-style-type: none"> ● Solid biofuels ● Liquid biofuels ● Biogas ● Geothermal ● Large hydropower (>25 MW) ● Small hydropower (<25 MW) ● Hydropower (capacity unknown) ● Renewable hydrogen fuel cell ● Solar heating and cooling ● Solar PV
--	---

Energy efficiency in production processes

- Waste heat recovery
- Cooling technology
- Process optimization
- Fuel switch
- Compressed air
- Combined heat and power (cogeneration)
- Wastewater treatment
- Reuse of water
- Reuse of steam
- Machine/equipment replacement
- Automation
- Electrification
- Smart control system
- Motors and drives
- Product or service design
- Other, please specify

Waste reduction and material circularity

- Waste reduction
- Product or service design
- Product/component/material reuse
- Product/component/material recycling
- Remanufacturing
- Other, please specify

Fugitive emissions reductions

- Agricultural methane capture
- Agricultural nitrous oxide reduction
- Landfill methane capture
- Oil/natural gas methane leak capture/prevention
- Refrigerant leakage reduction
- Carbon capture and storage/utilization (CCS/U)

- Solar CSP
- Nuclear
- Wind
- Tidal
- Wave
- Fossil fuel plant fitted with CCS
- Low-carbon electricity mix
- Other, please specify

Low-carbon energy generation

- Solid biofuels
- Liquid biofuels
- Biogas
- Geothermal
- Large hydropower (>25 MW)
- Small hydropower (<25 MW)
- Hydropower (capacity unknown)
- Renewable hydrogen fuel cell
- Nuclear
- Solar heating and cooling
- Solar PV
- Solar CSP
- Wind
- Tidal
- Wave
- Fossil fuel plant fitted with CCS
- Other, please specify

Non-energy industrial process emissions reductions

- Process equipment replacement
- Process material substitution
- Process material efficiency
- Carbon capture and storage/utilization (CCS/U)
- Other, please specify

<ul style="list-style-type: none"> Other, please specify 	<p>Company policy or behavioral change</p> <ul style="list-style-type: none"> Supplier engagement Customer engagement Site consolidation/closure Change in purchasing practices Resource efficiency Waste management Other, please specify <p>Transportation</p> <ul style="list-style-type: none"> Business travel policy Teleworking Employee commuting Company fleet vehicle replacement Company fleet vehicle efficiency Other, please specify
---	---

(C4.3c) What methods do you use to drive investment in emissions reduction activities?

Question dependencies

This question only appears if you select “Yes” in response to C4.3.

Change from last year

No change

Connection to other frameworks

SDG

Goal 7: Affordable and clean energy

Goal 13: Climate action

Response options

Please complete the following table. You are able to add rows by using the “Add Row” button at the bottom of the table.

Method	Comment
<p>Select from:</p> <ul style="list-style-type: none"> • Compliance with regulatory requirements/standards • Dedicated budget for energy efficiency • Dedicated budget for low-carbon product R&D • Dedicated budget for other emissions reduction activities • Employee engagement • Financial optimization calculations • Internal price on carbon • Internal incentives/recognition programs • Internal finance mechanisms • Lower return on investment (ROI) specification • Marginal abatement cost curve • Partnering with governments on technology development • Other 	<p>Text field [maximum 2,400 characters]</p>

[Add Row]

(C4.3d) Why did you not have any emissions reduction initiatives active during the reporting year?

Question dependencies

This question only appears if you select “No” in response to C4.3.

Change from last year

No change

Response options

This is an open text question with a limit of 5,000 characters.

Please note that when copying from another document into the ORS, formatting is not retained.

Question C4.4 only applies to organizations with activities in the following sectors:

- Agricultural commodities

- Food, beverage & tobacco
 - Paper & forestry
-

Low-carbon products

(C-FS4.5) Do any of your existing products and services enable clients to mitigate and/or adapt to the effects of climate change?

Question dependencies

Shown to FS only

Change from last year

Modified question for FS only

Connection to other frameworks

SDG

Goal 13: Climate action.

NZAM (FS Only)

Commitment 5

Response options

Select one of the following options:

- Yes
 - No
-

(C-FS4.5a) Provide details of your existing products and services that enable clients to mitigate and/or adapt to climate change, including any taxonomy used to classify the products(s).

Question dependencies

This question appears only if 'Yes' is selected in C-FS4.5.

Change from last year

Modified question for FS only

Connection to other frameworks

SDG

Goal 12: Responsible consumption and production

Goal 13: Climate action

NZAM (FS Only)

Commitment 5

Response options

Please complete the following table. You are able to add rows by using the “Add Row” button at the bottom of the table.

Product type/Asset class/Line of business	Taxonomy or methodology used to classify product	Description of product	Product enables clients to mitigate and/or adapt to climate change	Portfolio value (unit currency – as specified in C0.4)	% of total portfolio value	Type of activity financed/insured or provided
<p>Select from:</p> <p>Banking</p> <ul style="list-style-type: none"> Corporate loans Retail loans Corporate real estate Retail mortgages Trade finance Asset finance Project finance Debt and equity underwriting Other, please specify <p>Investing</p>	<p>Select from:</p> <ul style="list-style-type: none"> Low-carbon Investment (LCI) Taxonomy Climate Bonds Taxonomy The EU Taxonomy for environmentally sustainable economic activities Evaluating the carbon-reducing impacts of ICT Green Bond Principles (ICMA) ISO 14040/44 	<p>Text field [maximum 2,500 characters]</p>	<p>Select all that apply:</p> <ul style="list-style-type: none"> Mitigation Adaptation 	<p>Numerical field [enter a number from 0 to 999,999,999,999,999 using up to 2 decimal places]</p>	<p>Numerical field [enter a number from 0-100 using a maximum of 2 decimal places and no commas]</p>	<p>Select all that apply:</p> <ul style="list-style-type: none"> Green buildings and equipment Low-emission transport Renewable energy Emerging climate technology, please specify Carbon removal Nature-based solutions Fortified buildings Sustainable agriculture

<ul style="list-style-type: none"> ● Fixed Income ● Listed Equity ● Private Equity ● Real estate/Property ● Infrastructure ● Commodities ● Forestry ● Hedge funds ● Mutual funds ● Fund of funds ● Derivatives ● Other, please specify 	<ul style="list-style-type: none"> ● Standards ● LMA Green Loan Principles ● LMA Sustainability Link Loans Principles ● Externally classified using other taxonomy or methodology, please specify ● Internally classified 					<ul style="list-style-type: none"> ● Risk transfer mechanisms for under-insured or uninsured ● Paperless/digital service ● Other, please specify
<p>Insurance</p> <ul style="list-style-type: none"> ● Property & Casualty ● Construction & Engineering ● Agribusiness ● Motor ● Marine ● Life ● Health ● Reinsurance ● Other, please specify 						

[Add Row]

C5 Emissions methodology

Changes in the reporting year

(C5.1) Is this your first year of reporting emissions data to CDP?

Change from last year

New question

Response options

Select one of the following options:

- Yes
 - No
-

(C5.1a) Has your organization undergone any structural changes in the reporting year, or are any previous structural changes being accounted for in this disclosure of emissions data?

Question dependencies

This question only appears if you select “No” in response to C5.1

Change from last year

New question

Response options

Please complete the following table:

*Column/row appearance is dependent on selections in this or other questions.

Has there been a structural change?	Name of organization(s) acquired, divested from, or merged	Details of structural change(s), including completion dates*
-------------------------------------	--	--

	with*	
Select all that apply: <ul style="list-style-type: none"> • Yes, an acquisition • Yes, a divestment • Yes, a merger • Yes, other structural change, please specify • No 	Text field [maximum 500 characters]	Text field [maximum 2,500 characters]

(C5.1b) Has your emissions accounting methodology, boundary, and/or reporting year definition changed in the reporting year?

Question dependencies

This question only appears if you select “No” in response to C5.1

Change from last year

New question

Response options

Please complete the following table:

*Column/row appearance is dependent on selections in this or other questions.

Change(s) in methodology, boundary, and/or reporting year definition?	Details of methodology, boundary, and/or reporting year definition change(s)*
Select all that apply: <ul style="list-style-type: none"> • Yes, a change in methodology • Yes, a change in boundary • Yes, a change in reporting year definition • No, but we have discovered significant errors in our previous response(s) • No 	Text field [maximum 2,500 characters]

(C5.1c) Have your organization’s base year emissions been recalculated as result of the changes or errors reported in C5.1a and C5.1b?

Question dependencies

This question only appears if any of the “Yes” options are selected in C5.1a, or if any of the “Yes” options or “No, but we have discovered significant errors in our previous response” is selected in response to C5.1b

Change from last year

New question

Response options

Please complete the following table:

Base year recalculation	Base year emissions recalculation policy, including significance threshold
Select from: <ul style="list-style-type: none">YesNo, because we have not evaluated whether the changes should trigger a base year recalculationNo, because the impact does not meet our significance thresholdNo, because the operations acquired or divested did not exist in the base yearNo, because we do not have the data yet and plan to recalculate next year	Text field [maximum 2,500 characters]

Base year emissions

(C5.2) Provide your base year and base year emissions.

Change from last year

Modified question (2021 C5.1)

Response options

Please complete the following table:

Scope	Base year start	Base year end	Base year emissions (metric tons CO2e)	Comment

Scope 1	Use the calendar button or enter dates manually in the format DD/MM/YYYY	Use the calendar button or enter dates manually in the format DD/MM/YYYY	Numerical field [enter a number from 0-999,999,999,999 using a maximum of 3 decimal places and no commas]	Text field [maximum 2,400 characters]
Scope 2 (location-based)				
Scope 2 (market-based)				
Scope 3 category 1: Purchased goods and services				
Scope 3 category 2: Capital goods				
Scope 3 category 3: Fuel-and-energy-related activities (not included in Scope 1 or 2)				
Scope 3 category 4: Upstream transportation and distribution				
Scope 3 category 5: Waste generated in operations				
Scope 3 category 6: Business travel				
Scope 3 category 7: Employee commuting				
Scope 3 category 8: Upstream leased				

assets				
Scope 3 category 9: Downstream transportation and distribution				
Scope 3 category 10: Processing of sold products				
Scope 3 category 11: Use of sold products				
Scope 3 category 12: End of life treatment of sold products				
Scope 3 category 13: Downstream leased assets				
Scope 3 category 14: Franchises				
Scope 3 category 15: Investments [row hidden for FS sector]				
Scope 3: Other (upstream)				
Scope 3: Other (downstream)				

Emissions methodology

(C5.3) Select the name of the standard, protocol, or methodology you have used to collect activity data and calculate emissions.

Change from last year

Minor change (2021 C5.2)

Response options

Select all that apply from the following options:

- ABI Energia Linee Guida
- Act on the Rational Use of Energy
- American Petroleum Institute Compendium of Greenhouse Gas Emissions Methodologies for the Oil and Natural Gas Industry, 2009
- Australia - National Greenhouse and Energy Reporting Act
- Bilan Carbone
- Brazil GHG Protocol Programme
- Canadian Association of Petroleum Producers, Calculating Greenhouse Gas Emissions, 2003
- China Corporate Energy Conservation and GHG Management Programme
- Defra Environmental Reporting Guidelines: Including streamlined energy and carbon reporting guidance, 2019
- ENCORD: Construction CO2e Measurement Protocol
- Energy Information Administration 1605(b)
- Environment Canada, Sulphur hexafluoride (SF6) Emission Estimation and Reporting Protocol for Electric Utilities
- Environment Canada, Aluminum Production, Guidance Manual for Estimating Greenhouse Gas Emissions
- Environment Canada, Base Metals Smelting/Refining, Guidance Manual for Estimating Greenhouse Gas Emissions
- Environment Canada, Cement Production, Guidance Manual for Estimating Greenhouse Gas Emissions
- Environment Canada, Primary Iron and Steel Production, Guidance Manual for Estimating Greenhouse Gas Emissions
- Environment Canada, Lime Production, Guidance Manual for Estimating Greenhouse Gas Emissions
- Environment Canada, Primary Magnesium Production and Casting, Guidance Manual for Estimating Greenhouse Gas Emissions
- Environment Canada, Metal Mining, Guidance Manual for Estimating Greenhouse Gas Emissions
- EPRA (European Public Real Estate Association) guidelines, 2011
- EPRA (European Public Real Estate Association) Sustainability Best Practice recommendations Guidelines, 2017
- European Union Emission Trading System (EU ETS): The Monitoring and Reporting Regulation (MMR) – General guidance for installations

- European Union Emissions Trading System (EU ETS): The Monitoring and Reporting Regulation (MMR) – General guidance for aircraft operators
- French methodology for greenhouse gas emissions assessments by companies V4 (ADEME 2016)
- Hong Kong Environmental Protection Department, Guidelines to Account for and Report on Greenhouse Gas Emissions and Removals for Buildings, 2010
- ICLEI Local Government GHG Protocol
- IEA CO2 Emissions from Fuel Combustion
- India GHG Inventory Programme
- International Wine Industry Greenhouse Gas Protocol and Accounting Tool
- IPCC Guidelines for National Greenhouse Gas Inventories, 2006
- IPIECA's Petroleum Industry Guidelines for reporting GHG emissions, 2003
- IPIECA's Petroleum Industry Guidelines for reporting GHG emissions, 2nd edition, 2011
- ISO 14064-1
- Japan Ministry of the Environment, Law Concerning the Promotion of the Measures to Cope with Global Warming, Superseded by Revision of the Act on Promotion of Global Warming Countermeasures (2005 Amendment)
- Korea GHG and Energy Target Management System Operating Guidelines
- National Development and Reform Commission (NDRC) Guidance for Accounting and Reporting of GHG Emissions for Corporates (Trial)
- New Zealand - Guidance for Voluntary, Corporate Greenhouse Gas Reporting
- Philippine Greenhouse Gas Accounting and Reporting Programme (PhilGARP)
- Programa GEI Mexico
- Recommendations for reporting significant indirect emissions under Article 173-IV (ADEME 2018)
- Regional Greenhouse Gas Initiative (RGGI) Model Rule
- Smart Freight Centre: GLEC Framework for Logistics Emissions Methodologies
- Taiwan - GHG Reduction Act
- Thailand Greenhouse Gas Management Organization: The National Guideline Carbon Footprint for organization
- The Climate Registry: Electric Power Sector (EPS) Protocol
- The Climate Registry: General Reporting Protocol
- The Climate Registry: Local Government Operations (LGO) Protocol
- The Climate Registry: Oil & Gas Protocol

- The Cool Farm Tool
 - The GHG Indicator: UNEP Guidelines for Calculating Greenhouse Gas Emissions for Businesses and Non-Commercial Organizations
 - The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition)
 - The Greenhouse Gas Protocol Agricultural Guidance: Interpreting the Corporate Accounting and Reporting Standard for the Agricultural Sector
 - The Greenhouse Gas Protocol: Public Sector Standard
 - The Greenhouse Gas Protocol: Scope 2 Guidance
 - The Tokyo Cap-and Trade Program
 - Toitū carbonreduce programme
 - Toitū carbonzero programme
 - US EPA Center for Corporate Climate Leadership: Direct Fugitive Emissions from Refrigeration, Air Conditioning, Fire Suppression, and Industrial Gases
 - US EPA Center for Corporate Climate Leadership: Indirect Emissions From Events and Conferences
 - US EPA Center for Corporate Climate Leadership: Indirect Emissions From Purchased Electricity
 - US EPA Center for Corporate Climate Leadership: Direct Emissions from Stationary Combustion Sources
 - US EPA Center for Corporate Climate Leadership: Direct Emissions from Mobile Combustion Sources
 - US EPA Mandatory Greenhouse Gas Reporting Rule
 - US EPA Emissions & Generation Resource Integrated Database (eGRID)
 - VfU (Verein für Umweltmanagement) Indicators Standard
 - WBCSD: The Cement CO2 and Energy Protocol
 - World Steel Association CO2 emissions data collection guidelines
 - Other, please specify
-

C6 Emissions data

Scope 1 emissions data

(C6.1) What were your organization’s gross global Scope 1 emissions in metric tons CO2e?

Change from last year

No change

Connection to other frameworks

TCFD

Metrics & Targets recommended disclosure b) Disclose Scope 1, Scope 2, and, if appropriate, Scope 3 greenhouse gas (GHG) emissions, and the related risks.

SDG

Goal 13: Climate action

Response options

Please complete the following table:

Year	Gross global Scope 1 emissions (metric tons CO2e)	Start date	End date	Comment
Reporting year	Numerical field [enter a range of 0-999,999,999,999 using a maximum of 3 decimal places and no commas]	[This cell is not seen in ORS]	[This cell is not seen in ORS]	Text field [maximum 2,400 characters]
Past year 1 [Only 'appears' if 1 year or 2 years or 3 years is selected in	Numerical field [enter a range of 0-999,999,999,999 using a maximum of	From: [DD/MM/YYYY]	To: [DD/MM/YYYY]	Text field [maximum 2,400 characters]

column 4 of C0.2]	3 decimal places and no commas]			
Past year 2 [Only 'appears' if 2 years or 3 years is selected in column 4 of C0.2]	Numerical field [enter a range of 0-999,999,999,999 using a maximum of 3 decimal places and no commas]	From: [DD/MM/YYYY]	To: [DD/MM/YYYY]	Text field [maximum 2,400 characters]
Past year 3 [Only 'appears' if 3 years is selected in column 4 of C0.2]	Numerical field [enter a range of 0-999,999,999,999 using a maximum of 3 decimal places and no commas]	From: [DD/MM/YYYY]	To: [DD/MM/YYYY]	Text field [maximum 2,400 characters]

Scope 2 emissions reporting

(C6.2) Describe your organization's approach to reporting Scope 2 emissions.

Change from last year

No change

Connection to other frameworks

SDG

Goal 13: Climate action

Response options

Please complete the following table:

Scope 2, location-based	Scope 2, market-based	Comment
Select from: <ul style="list-style-type: none"> We are reporting a Scope 2, location-based figure We are not reporting a Scope 2, location-based figure 	Select from: <ul style="list-style-type: none"> We are reporting a Scope 2, market-based figure We have no operations where we are able to access electricity supplier emission factors or residual 	Text field [maximum 2,400 characters]

	<p>emission factors, and are unable to report a Scope 2, market-based figure</p> <ul style="list-style-type: none"> We have operations where we are able to access electricity supplier emission factors or residual emissions factors, but are unable to report a Scope 2, market-based figure 	
--	--	--

Scope 2 emissions data

(C6.3) What were your organization's gross global Scope 2 emissions in metric tons CO₂e?

Change from last year

No change

Connection to other frameworks

TCFD

Metrics & Targets recommended disclosure b) Disclose Scope 1, Scope 2, and, if appropriate, Scope 3 greenhouse gas (GHG) emissions, and the related risks.

Response options

Please complete the following table:

Year	Scope 2, location-based	Scope 2, market-based (if applicable)	Start date	End date	Comment
Reporting year	Numerical field [enter a range of 0-99,999,999,999 using a maximum of 3 decimal places and no commas]	Numerical field [enter a range of 0-99,999,999,999 using a maximum of 3 decimal places and no commas]	[This cell is not seen in ORS]	[This cell is not seen in ORS]	Text field [maximum 2,400 characters]
Past year 1 [Only 'appears' if 1 year or 2 years or 3 years is	Numerical field [enter a range of 0-99,999,999,999 using a	Numerical field [enter a range of 0-99,999,999,999 using a	From: [DD/MM/YYYY]	To: [DD/MM/YYYY]	Text field [maximum 2,400 characters]

selected in column 4 of C0.2]	maximum of 3 decimal places and no commas]	maximum of 3 decimal places and no commas]			
Past year 2 [Only 'appears' if 2 years or 3 years is selected in column 4 of C0.2]	Numerical field [enter a range of 0-99,999,999,999 using a maximum of 3 decimal places and no commas]	Numerical field [enter a range of 0-99,999,999,999 using a maximum of 3 decimal places and no commas]	From: [DD/MM/YYYY]	To: [DD/MM/YYYY]	Text field [maximum 2,400 characters]
Past year 3 [Only 'appears' if 3 years is selected in column 4 of C0.2]	Numerical field [enter a range of 0-99,999,999,999 using a maximum of 3 decimal places and no commas]	Numerical field [enter a range of 0-99,999,999,999 using a maximum of 3 decimal places and no commas]	From: [DD/MM/YYYY]	To: [DD/MM/YYYY]	Text field [maximum 2,400 characters]

Exclusions

(C6.4) Are there any sources (e.g. facilities, specific GHGs, activities, geographies, etc.) of Scope 1 and Scope 2 emissions that are within your selected reporting boundary which are not included in your disclosure?

Change from last year

No change

Response options

Select one of the following options:

- Yes
- No

(C6.4a) Provide details of the sources of Scope 1 and Scope 2 emissions that are within your selected reporting boundary which are not included in your disclosure.

Question dependencies

This question only appears if you select "Yes" in response to C6.4.

Change from last year

Modified question

Response options

Please complete the following table. You are able to add rows by using the “Add Row” button at the bottom of the table.

Source	Relevance of Scope 1 emissions from this source	Relevance of location-based Scope 2 emissions from this source	Relevance of market-based Scope 2 emissions from this source (if applicable)	Explain why this source is excluded	Estimated percentage of total Scope 1+2 emissions this excluded source represents	Explain how you estimated the percentage of emissions this excluded source represents
Text field [maximum 2,400 characters]	Select from: <ul style="list-style-type: none"> No emissions excluded No emissions from this source Emissions are not relevant Emissions are relevant but not yet calculated Emissions are relevant and calculated, but not disclosed Emissions excluded due to a recent acquisition or merger Emissions are not evaluated 	Select from: <ul style="list-style-type: none"> No emissions excluded No emissions from this source Emissions are not relevant Emissions are relevant but not yet calculated Emissions are relevant and calculated, but not disclosed Emissions excluded due to a recent acquisition or merger Emissions are not evaluated 	Select from: <ul style="list-style-type: none"> No emissions excluded No emissions from this source Emissions are not relevant Emissions are relevant but not yet calculated Emissions are relevant and calculated, but not disclosed Emissions excluded due to a recent acquisition or merger Emissions are not evaluated 	Text field [maximum 2,400 characters]	Numeric field [enter a value of 0-100 with no decimal places]	Text field [maximum 2,500 characters]

[Add Row]

Scope 3 emissions data

(C6.5) Account for your organization's gross global Scope 3 emissions, disclosing and explaining any exclusions.

Change from last year

Modified question

Connection to other frameworks

TCFD

Metrics & Targets recommended disclosure b) Disclose Scope 1, Scope 2, and, if appropriate, Scope 3 greenhouse gas (GHG) emissions, and the related risks.

SDG

Goal 12: Responsible consumption and production

Goal 13: Climate action

2018 RobecoSAM Corporate Sustainability Assessment (DJSI)

Scope 3

Response options

Please complete the following table:

Scope 3 category	Evaluation status	Emissions in reporting year (metric tons CO ₂ e)	Emissions calculation methodology	Percentage of emissions calculated using data obtained from suppliers or value chain partners	Please explain
Purchased goods and services	Select from: <ul style="list-style-type: none">● Relevant, calculated● Relevant, not yet calculated● Not relevant, calculated	Numerical field [enter a number from 0-999,999,999,999 using a maximum of 3 decimal places and no commas]	Select all that apply: <ul style="list-style-type: none">● Supplier-specific method● Hybrid method● Average data method	Numerical field [enter a number from 0-100 using a maximum of 2 decimal places and no commas]	Text field [maximum 2,400 characters]

	<ul style="list-style-type: none"> ● Not relevant, explanation provided ● Not evaluated 		<ul style="list-style-type: none"> ● Spend-based method ● Average product method ● Average spend-based method ● Fuel-based method ● Distance-based method ● Waste-type-specific method ● Asset-specific method ● Lessor-specific method ● Site-specific method ● Methodology for direct use phase emissions, please specify ● Methodology for indirect use phase emissions, please specify ● Franchise-specific method ● Investment-specific method ● Other, please specify 		
Capital goods					
Fuel-and-energy-related activities (not included in Scope 1 or 2)					

Upstream transportation and distribution					
Waste generated in operations					
Business travel					
Employee commuting					
Upstream leased assets					
Downstream transportation and distribution					
Processing of sold products					
Use of sold products					
End of life treatment of sold products					
Downstream leased assets					
Franchises					
Investments [row hidden for FS sector companies, data point]					

requested in C-FS14.1a]					
Other (upstream)					
Other (downstream)					

(C6.5a) Disclose or restate your Scope 3 emissions data for previous years.

Question dependencies

This question only appears you select “Yes” in response to column “Indicate if you are providing emissions data for past reporting years” in C0.2.

Change from last year

New question

Connection to other frameworks

TCFD

Metrics and Targets recommended disclosure b) Disclose Scope 1, Scope 2, and, if appropriate, Scope 3 greenhouse gas (GHG) emissions, and the related risks.

SDG

Goal 12: Responsible consumption and production

Goal 13: Climate action

2018 RobecoSAM Corporate Sustainability Assessment (DJSI)

Scope 3

Response options

Please complete the following table:

Year	Start date	End date	Scope 3: Purchased goods and services (metric tons CO2e)	Scope 3: Capital goods (metric tons CO2e)	Scope 3: Fuel and energy-related activities (not included in Scopes	Scope 3: Upstream transportation and distribution (metric tons
------	------------	----------	--	---	---	--

					1 or 2) (metric tons CO2e)	CO2e)
Past year 1 [Only 'appears' if 1 year or 2 years or 3 years is selected in column 4 of C0.2]	[DD/MM/YYYY]	[DD/MM/YYYY]	Numerical field [enter a range of 0-999,999,999,999 using a maximum of 3 decimal places and no commas]	Numerical field [enter a range of 0-999,999,999,999 using a maximum of 3 decimal places and no commas]	Numerical field [enter a range of 0-999,999,999,999 using a maximum of 3 decimal places and no commas]	Numerical field [enter a range of 0-999,999,999,999 using a maximum of 3 decimal places and no commas]
Past year 2 [Only 'appears' if 2 years or 3 years is selected in column 4 of C0.2]						
Past year 3 [Only 'appears' if 3 years is selected in column 4 of C0.2]						
Scope 3: Waste generated in operations (metric tons CO2e)	Scope 3: Business travel (metric tons CO2e)	Scope 3: Employee commuting (metric tons CO2e)	Scope 3: Upstream leased assets (metric tons CO2e)	Scope 3: Downstream transportation and distribution (metric tons CO2e)	Scope 3: Processing of sold products (metric tons CO2e)	Scope 3: Use of sold products (metric tons CO2e)
Numerical field [enter a range of 0-999,999,999,999 using a maximum of 3 decimal places and no commas]	Numerical field [enter a range of 0-999,999,999,999 using a maximum of 3 decimal places and no commas]	Numerical field [enter a range of 0-999,999,999,999 using a maximum of 3 decimal places and no commas]	Numerical field [enter a range of 0-999,999,999,999 using a maximum of 3 decimal places and no commas]	Numerical field [enter a range of 0-999,999,999,999 using a maximum of 3 decimal places and no commas]	Numerical field [enter a range of 0-999,999,999,999 using a maximum of 3 decimal places and no commas]	Numerical field [enter a range of 0-999,999,999,999 using a maximum of 3 decimal places and no commas]
Scope 3: End of life treatment of sold products (metric tons CO2e)	Scope 3: Downstream leased assets (metric tons CO2e)	Scope 3: Franchises (metric tons CO2e)	Scope 3: Investments (metric tons CO2e) [column hidden for FS sector companies]	Scope 3: Other (upstream) (metric tons CO2e)	Scope 3: Other (downstream) (metric tons CO2e)	Comment

Numerical field [enter a range of 0-999,999,999,999 using a maximum of 3 decimal places and no commas]	Numerical field [enter a range of 0-999,999,999,999 using a maximum of 3 decimal places and no commas]	Numerical field [enter a range of 0-999,999,999,999 using a maximum of 3 decimal places and no commas]	Numerical field [enter a range of 0-999,999,999,999 using a maximum of 3 decimal places and no commas]	Numerical field [enter a range of 0-999,999,999,999 using a maximum of 3 decimal places and no commas]	Numerical field [enter a range of 0-999,999,999,999 using a maximum of 3 decimal places and no commas]	Text field [maximum 5,000 characters]

Questions C6.8 and C6.9 only apply to organizations with activities in the following sectors:

- Agricultural commodities
- Food, beverage & tobacco
- Paper & forestry

Emissions intensities

(C6.10) Describe your gross global combined Scope 1 and 2 emissions for the reporting year in metric tons CO2e per unit currency total revenue and provide any additional intensity metrics that are appropriate to your business operations.

Change from last year

No change

Connection to other frameworks

SDG

Goal 13: Climate action

Response options

Please complete the following table. It is requested that you first report your emissions intensity figure per unit of currency total revenue. You are able to add rows by using the “Add Row” button at the bottom of the table.

Intensity figure	Metric numerator	Metric denominator	Metric denominator:	Scope 2 figure used	% change from	Direction of change	Reason for change
------------------	------------------	--------------------	---------------------	---------------------	---------------	---------------------	-------------------

	(Gross global combined Scope 1 and 2 emissions, metric tons CO2e)		Unit total		previous year		
Numerical field [enter a number from 0-999,999,999,999 using a maximum of 10 decimal places and no commas]	Numerical field [enter a number from 0-999,999,999,999 using a maximum of 2 decimal places and no commas]	Select from: <ul style="list-style-type: none"> unit total revenue barrel of oil equivalent (BOE) billion (currency) funds under management full time equivalent (FTE) employee kilometer liter of product megawatt hour generated (MWh) megawatt hour transmitted (MWh) metric ton of product ounce of gold ounce of 	Numerical field [enter a number from 0-999,999,999,999 using a maximum of 2 decimal places and no commas]	Select from: <ul style="list-style-type: none"> Location-based Market-based 	Numerical field [enter a number from 0-999 using a maximum of 2 decimal places]	Select from: <ul style="list-style-type: none"> Increased Decreased No change 	Text field [maximum 2,400 characters]

		<div>platinum</div> <ul style="list-style-type: none">● passenger kilometer● room night produced● square foot● square meter● metric ton of aggregate● metric ton of aluminum● metric ton of coal● metric ton of ore processed● metric ton of steel● unit hour worked● unit of production● unit of service provided● vehicle produced● Other, please specify					
--	--	--	--	--	--	--	--

[Add Row]

C7 Emissions breakdown

Scope 1 breakdown: GHGs

Question C7.4 only applies to organizations with activities in the following sectors:

- Agricultural commodities
- Food, beverage & tobacco
- Paper & forestry
- Coal
- Electric utilities
- Oil and gas
- Cement
- Chemical
- Metals and mining
- Steel
- Transport OEMs
- Transport services

Question C-CE7.7/C-CH7.7/C-CO7.7/C-MM7.7/C-OG7.7/C-ST7.7/C-TO7.7/C-TS7.7 only applies to organizations with activities in the following sectors:

- Cement
- Chemicals

- Coal
 - Metals & mining
 - Oil & gas
 - Steel
 - Transport OEMS
 - Transport services
-

Question C7.8 only applies to organizations with activities in the following sectors:

- Chemicals
 - Transport manufacturers
-

Emissions performance

(C7.9) How do your gross global emissions (Scope 1 and 2 combined) for the reporting year compare to those of the previous reporting year?

Change from last year

No change

Connection to other frameworks

SDG

Goal 7: Affordable and clean energy

Goal 12: Responsible consumption and production

Goal 13: Climate action

Response options

Select one of the following options:

- Increased
- Decreased

- Remained the same overall
- This is our first year of reporting, so we cannot compare to last year
- We don't have any emissions data

(C7.9a) Identify the reasons for any change in your gross global emissions (Scope 1 and 2 combined), and for each of them specify how your emissions compare to the previous year.

Question dependencies

This question only appears if you select “Increased”, “Decreased” or “Remained the same overall” in response to C7.9.

Change from last year

No change

Connection to other frameworks

SDG

Goal 7: Affordable and clean energy

Response options

Please complete the following table:

Reason	Change in emissions (metric tons CO2e)	Direction of change	Emissions value (percentage)	Please explain calculation
Change in renewable energy consumption	Numerical field [enter a number from 0-999,999,999,999 using a maximum of 3 decimal places and no commas]	Select from: <ul style="list-style-type: none">• Increased• Decreased• No change	Numerical field [enter a number from 0-999 using a maximum of 4 decimal places and no commas]	Text field [maximum 2,400 characters]
Other emissions reduction activities				
Divestment				

Acquisitions				
Mergers				
Change in output				
Change in methodology				
Change in boundary				
Change in physical operating conditions				
Unidentified				
Other				

(C7.9b) Are your emissions performance calculations in C7.9 and C7.9a based on a location-based Scope 2 emissions figure or a market-based Scope 2 emissions figure?

Question dependencies

This question only appears if you select “Increased”, “Decreased” or “Remained the same overall” in response to C7.9.

Change from last year

No change

Response options

Select one of the following options:

- Location-based
 - Market-based
 - Don't know
-

C8 Energy

Energy spend

(C8.1) What percentage of your total operational spend in the reporting year was on energy?

Change from last year

No change

Response options

Select one of the following options:

- 0%
- More than 0% but less than or equal to 5%
- More than 5% but less than or equal to 10%
- More than 10% but less than or equal to 15%
- More than 15% but less than or equal to 20%
- More than 20% but less than or equal to 25%
- More than 25% but less than or equal to 30%
- More than 30% but less than or equal to 35%
- More than 35% but less than or equal to 40%
- More than 40% but less than or equal to 45%
- More than 45% but less than or equal to 50%
- More than 50% but less than or equal to 55%
- More than 55% but less than or equal to 60%
- More than 60% but less than or equal to 65%
- More than 65% but less than or equal to 70%

- More than 70% but less than or equal to 75%
- More than 75% but less than or equal to 80%
- More than 80% but less than or equal to 85%
- More than 85% but less than or equal to 90%
- More than 90% but less than or equal to 95%
- More than 95% but less than or equal to 100%
- Don't know

Energy-related activities

(C8.2) Select which energy-related activities your organization has undertaken.

Question dependencies

The energy-related activities that you select in response to C8.2 determine which energy breakdowns you will be prompted to respond to in the proceeding questions. Please note, if your response to C8.2 is amended, data in dependent questions may be erased.

Change from last year

No change

Response options

Please complete the following table:

Activity	Indicate whether your organization undertook this energy-related activity in the reporting year
Consumption of fuel (excluding feedstocks)	Select from: <ul style="list-style-type: none"> • Yes • No
Consumption of purchased or acquired electricity	

Consumption of purchased or acquired heat	
Consumption of purchased or acquired steam	
Consumption of purchased or acquired cooling	
Generation of electricity, heat, steam, or cooling	

(C8.2a) Report your organization's energy consumption totals (excluding feedstocks) in MWh.

Question dependencies

This question only appears if you select "Yes" to any of the activities listed in C8.2. A row will appear in this table for each energy-related activity selected in C8.2. The "Total energy consumption" row will always appear.

Change from last year

No change

Connection to other frameworks

SDG

Goal 7: Affordable and clean energy

Goal 12: Responsible consumption and production

Goal 13: Climate action

Response options

Please complete the following table:

Activity	Heating value	MWh from renewable sources	MWh from non-renewable sources	Total (renewable + non-renewable) MWh
Consumption of fuel (excluding	Select from:	Numerical field [enter a number from 0 to 9,999,999,999 using up to 2	Numerical field [enter a number from 0 to 9,999,999,999 using up to 2	Numerical field [enter a number from 0 to 9,999,999,999 using up to 2

feedstock)	<ul style="list-style-type: none"> ● LHV (lower heating value) ● HHV (higher heating value) ● Unable to confirm heating value 	decimal places and no commas]	decimal places and no commas]	decimal places and no commas]
Consumption of purchased or acquired electricity	N/A			
Consumption of purchased or acquired heat	N/A			
Consumption of purchased or acquired steam	N/A			
Consumption of purchased or acquired cooling	N/A			
Consumption of self-generated non-fuel renewable energy	N/A		N/A	
Total energy consumption	N/A			

(C8.2g) Provide a breakdown of your non-fuel energy consumption by country.

Change from last year

New question

Connection to other frameworks

SDG

Page 121

Goal 7: Affordable and clean energy

Goal 13: Climate action

RE100

Response options

Please complete the following table. You are able to add rows by using the “Add Row” button at the bottom of the table.

*Column presented to RE100 members only.

Country/area	Consumption of electricity (MWh)	Consumption of heat, steam, and cooling (MWh)	Total non-fuel energy consumption (MWh) [Auto-calculated]	Is this consumption excluded from your RE100 commitment?*
Select from: [Country/area drop-down list]	Numerical field [enter a number from 0-999,999,999,999 using a maximum of 2 decimal places]	Numerical field [enter a number from 0-999,999,999,999 using a maximum of 2 decimal places]	Numerical field [0-999,999,999,999]	Select from: <div><div></div> Yes</div> <div><div></div> No</div>

[Add row]

C9 Additional metrics

Other climate-related metrics

(C9.1) Provide any additional climate-related metrics relevant to your business.

Change from last year

No change

Connection to other frameworks

TCFD

Metrics & Targets recommended disclosure a) Disclose the metrics used by the organization to assess climate-related risks and opportunities in line with its strategy and risk management process.

Response options

Please complete the following table. You are able to add rows by using the “Add Row” button at the bottom of the table.

Description	Metric value	Metric numerator	Metric denominator (intensity metric only)	% change from previous year	Direction of change	Please explain
Select from: <ul style="list-style-type: none">WasteEnergy usageLand useOther, please specify	Numerical field [enter a number from 0 to 99,999,999,999 using up to 2 decimal places]	Text field [maximum 50 characters]	Text field [maximum 50 characters]	Numerical field [enter a number from 0 to 999 using up to 2 decimal places]	Select from: <ul style="list-style-type: none">IncreasedDecreasedNo change	Text field [maximum 2,400 characters]

[Add Row]

C10 Verification

Verification

(C10.1) Indicate the verification/assurance status that applies to your reported emissions.

Change from last year

No change

Response options

Please complete the following table:

Scope	Verification/assurance status
Scope 1	Select from: <ul style="list-style-type: none">No emissions data providedNo third-party verification or assuranceThird-party verification or assurance process in place
Scope 2 (location-based or market-based)	Select from: <ul style="list-style-type: none">No emissions data providedNo third-party verification or assuranceThird-party verification or assurance process in place
Scope 3	Select from: <ul style="list-style-type: none">No emissions data provided

- No third-party verification or assurance
- Third-party verification or assurance process in place

(C10.1a) Provide further details of the verification/assurance undertaken for your Scope 1 emissions and attach the relevant statements.

Question dependencies

This question only appears if you select “Third-party verification or assurance process in place” for Scope 1 emissions in response to C10.1.

Change from last year

Minor Change

Connection to other frameworks

RE100

Response options

Please complete the following table. You are able to add rows by using the “Add Row” button at the bottom of the table.

Verification or assurance cycle in place	Status in the current reporting year	Type of verification or assurance	Attach the statement	Page/section reference	Relevant standard	Proportion of reported emissions verified (%)
Select from: <ul style="list-style-type: none"> • Annual process • Biennial process • Triennial process 	Select from: <ul style="list-style-type: none"> • No verification or assurance of current reporting year • Underway but not complete for current reporting year – first year it has taken place • Underway but not complete for reporting year – previous 	Select from: <ul style="list-style-type: none"> • Not applicable • Limited assurance • Moderate assurance • Reasonable assurance • High assurance • Third party verification/assurance underway 	Attach your document here	Text field [maximum 500 characters]	Select from drop-down options below	Numerical field [enter a number from 0-100 using no decimals or commas]

	statement of process attached <ul style="list-style-type: none"> Complete 					
--	---	--	--	--	--	--

[Add Row]

Relevant standard drop-down options:

- AA1000AS
- ABNT NBR ISO 14064-3:2007 (Associação Brasileira de Normas Técnicas)
- Advanced technologies promotion Subsidy Scheme with Emission reduction Target (ASSET)
- Airport Carbon Accreditation (ACA) des Airports Council International Europe
- Alberta Technology Innovation and Emissions Reduction (TIER)
- ASAE3000
- Attestation standards established by AICPA (AT105)
- Australian National GHG emission regulation (NGER)
- California Mandatory GHG Reporting Regulations (CARB)
- Canadian Institute of Chartered Accountants (CICA) Handbook: Assurance Section 5025
- Carbon Trust Standard
- Chicago Climate Exchange (CCX) verification standard
- The Climate Registry's General Verification Protocol (also known as California Climate Action Registry (CCAR))
- Compagnie Nationale des Commissaires aux Comptes (CNCC)
- Corporate GHG verification guidelines from ERT
- DNV VeriSustain Protocol/ Verification Protocol for Sustainability Reporting
- Earthcheck Certification
- ERM GHG Performance Data Assurance Methodology
- European Union Emissions Trading System (EU ETS)
- IDW PS 821: IDW Prüfungsstandard: Grundsätze ordnungsmäßiger Prüfung oder prüferischer Durchsicht von Berichtenim Bereich der Nachhaltigkeit
- IDW AsS 821: IDW Assurance Standard: Generally Accepted Assurance Principles for the Audit or Review of Reports on Sustainability Issues
- ISAE3000

- ISAE 3410
 - ISO14064-1
 - ISO14064-3
 - Japan voluntary emissions trading scheme (JVETS) guideline for verification
 - Korean GHG and energy target management system
 - NMX-SAA-14064-3-IMNC: Instituto Mexicano de Normalización y Certificación A.C
 - RevR6 procedure for assurance of sustainability report
 - Saitama Prefecture Target-Setting Emissions Trading Program
 - SGS Sustainability Report Assurance
 - Spanish Institute of Registered Auditors (ICJCE)
 - SSAE 3000
 - Standard 3810N Assurance engagements relating to sustainability reports of the Royal Netherlands Institute of Registered Accountants
 - State of Israel Ministry of Environmental Protection, Verification of GHG and emissions reduction in Israel Guidance Document
 - Swiss Climate CO2 Label for Businesses
 - Thai Greenhouse Gas Management Organisation (TGO) Greenhouse Gas (GHG) Verification Protocol
 - Toitū Envirocare’s carbonreduce certification standard
 - Tokyo Emissions Trading Scheme
 - Other, please specify
-

(C10.1b) Provide further details of the verification/assurance undertaken for your Scope 2 emissions and attach the relevant statements.

Question dependencies

This question only appears if you select “Third-party verification or assurance process in place” for Scope 2 emissions in response to C10.1.

Change from last year

Minor change

Connection to other frameworks

RE100

Response options

Please complete the following table. You are able to add rows by using the “Add Row” button at the bottom of the table.

Scope 2 approach	Verification or assurance cycle in place	Status in the current reporting year	Type of verification or assurance	Attach the statement	Page/ section reference	Relevant standard	Proportion of reported emissions verified (%)
Select from: <ul style="list-style-type: none"> Scope 2 location-based Scope 2 market-based 	Select from: <ul style="list-style-type: none"> Annual process Biennial process Triennial process 	Select from: <ul style="list-style-type: none"> No verification or assurance of current reporting year Underway but not complete for current reporting year – first year it has taken place Underway but not complete for reporting year – previous statement of process attached Complete 	Select from: <ul style="list-style-type: none"> Not applicable Limited assurance Moderate assurance Reasonable assurance High assurance Third party verification/assurance underway 	Attach your document here	Text field [maximum 500 characters]	Select from drop-down options below	Numerical field [enter a number from 0-100 using no decimals or commas]

[Add Row]

Relevant standard drop-down options:

- AA1000AS
- ABNT NBR ISO 14064-3:2007 (Associação Brasileira de Normas Técnicas)
- Advanced technologies promotion Subsidy Scheme with Emission reduction Target (ASSET)

- Airport Carbon Accreditation (ACA) des Airports Council International Europe
- Alberta Technology Innovation and Emissions Reduction (TIER)
- ASAE3000
- Attestation standards established by AICPA (AT105)
- Australian National GHG emission regulation (NGER)
- California Mandatory GHG Reporting Regulations (CARB)
- Canadian Institute of Chartered Accountants (CICA) Handbook: Assurance Section 5025
- Carbon Trust Standard
- Chicago Climate Exchange (CCX) verification standard
- The Climate Registry's General Verification Protocol (also known as California Climate Action Registry (CCAR))
- Compagnie Nationale des Commissaires aux Comptes (CNCC)
- Corporate GHG verification guidelines from ERT
- DNV VeriSustain Protocol/ Verification Protocol for Sustainability Reporting
- Earthcheck Certification
- ERM GHG Performance Data Assurance Methodology
- European Union Emissions Trading System (EU ETS)
- IDW PS 821: IDW Prüfungsstandard: Grundsätze ordnungsmäßiger Prüfung oder prüferischer Durchsicht von Berichtenim Bereich der Nachhaltigkeit
- IDW AsS 821: IDW Assurance Standard: Generally Accepted Assurance Principles for the Audit or Review of Reports on Sustainability Issues
- ISAE3000
- ISAE 3410
- ISO14064-1
- ISO14064-3
- Japan voluntary emissions trading scheme (JVETS) guideline for verification
- Korean GHG and energy target management system
- NMX-SAA-14064-3-IMNC: Instituto Mexicano de Normalización y Certificación A.C
- RevR6 procedure for assurance of sustainability report
- Saitama Prefecture Target-Setting Emissions Trading Program
- SGS Sustainability Report Assurance

- Spanish Institute of Registered Auditors (ICJCE)
- SSAE 3000
- Standard 3810N Assurance engagements relating to sustainability reports of the Royal Netherlands Institute of Registered Accountants
- State of Israel Ministry of Environmental Protection, Verification of GHG and emissions reduction in Israel Guidance Document
- Swiss Climate CO2 Label for Businesses
- Thai Greenhouse Gas Management Organisation (TGO) Greenhouse Gas (GHG) Verification Protocol
- Toitū Envirocare’s carbonreduce certification standard
- Tokyo Emissions Trading Scheme
- Other, please specify

(C10.1c) Provide further details of the verification/assurance undertaken for your Scope 3 emissions and attach the relevant statements.

Question dependencies

This question only appears if you select “Third-party verification or assurance process in place” for Scope 3 emissions in response to C10.1.

Change from last year

Minor change

Response options

Please complete the following table. You are able to add rows by using the “Add Row” button at the bottom of the table.

Scope 3 category	Verification or assurance cycle in place	Status in the current reporting year	Type of verification or assurance	Attach the statement	Page/ section reference	Relevant standard	Proportion of reported emissions verified (%)
Select all that apply: <ul style="list-style-type: none"> • Scope 3: Purchased goods and services • Scope 3: 	Select from: <ul style="list-style-type: none"> • Annual process • Biennial process • Triennial process 	Select from: <ul style="list-style-type: none"> • No verification or assurance of current reporting year 	Select from: <ul style="list-style-type: none"> • Not applicable • Limited assurance • Moderate assurance • Reasonable 	Attach your document here	Text field [maximum 500 characters]	Select from drop-down options below	Numerical field [enter a number from 0-100 using no decimals or commas]

Capital goods		<ul style="list-style-type: none"> Underway but not complete for current reporting year – first year it has taken place Underway but not complete for reporting year – previous statement of process attached Complete 	<ul style="list-style-type: none"> assurance High assurance Third party verification/assurance underway 				
<ul style="list-style-type: none"> Scope 3: Fuel and energy-related activities (not included in Scopes 1 or 2) Scope 3: Upstream transportation and distribution Scope 3: Waste generated in operations Scope 3: Business travel Scope 3: Employee 							

commuting							
<ul style="list-style-type: none">● Scope 3: Upstream leased assets							
<ul style="list-style-type: none">● Scope 3: Investments							
<ul style="list-style-type: none">● Scope 3: Downstream transportatio n and distribution							
<ul style="list-style-type: none">● Scope 3: Processing of sold products							
<ul style="list-style-type: none">● Scope 3: Use of sold products							
<ul style="list-style-type: none">● Scope 3: End-of-life treatment of							

<p>sold products</p> <ul style="list-style-type: none"> ● Scope 3: Downstream leased assets ● Scope 3: Franchises 							
---	--	--	--	--	--	--	--

[Add Row]

Relevant standard drop-down options:

- AA1000AS
- ABNT NBR ISO 14064-3:2007 (Associação Brasileira de Normas Técnicas)
- Advanced technologies promotion Subsidy Scheme with Emission reduction Target (ASSET)
- Airport Carbon Accreditation (ACA) des Airports Council International Europe
- Alberta Technology Innovation and Emissions Reduction (TIER)
- ASAE3000
- Attestation standards established by AICPA (AT105)
- Australian National GHG emission regulation (NGER)
- California Mandatory GHG Reporting Regulations (CARB)
- Canadian Institute of Chartered Accountants (CICA) Handbook: Assurance Section 5025
- Carbon Trust Standard
- Chicago Climate Exchange (CCX) verification standard
- The Climate Registry's General Verification Protocol (also known as California Climate Action Registry (CCAR))
- Compagnie Nationale des Commissaires aux Comptes (CNCC)

- Corporate GHG verification guidelines from ERT
 - DNV VeriSustain Protocol/ Verification Protocol for Sustainability Reporting
 - Earthcheck Certification
 - ERM GHG Performance Data Assurance Methodology
 - European Union Emissions Trading System (EU ETS)
 - IDW PS 821: IDW Prüfungsstandard: Grundsätze ordnungsmäßiger Prüfung oder prüferischer Durchsicht von Berichten im Bereich der Nachhaltigkeit
 - IDW AsS 821: IDW Assurance Standard: Generally Accepted Assurance Principles for the Audit or Review of Reports on Sustainability Issues
 - ISAE3000
 - ISAE 3410
 - ISO14064-1
 - ISO14064-3
 - Japan voluntary emissions trading scheme (JVETS) guideline for verification
 - Korean GHG and energy target management system
 - NMX-SAA-14064-3-IMNC: Instituto Mexicano de Normalización y Certificación A.C
 - RevR6 procedure for assurance of sustainability report
 - Saitama Prefecture Target-Setting Emissions Trading Program
 - SGS Sustainability Report Assurance
 - Spanish Institute of Registered Auditors (ICJCE)
 - SSAE 3000
 - Standard 3810N Assurance engagements relating to sustainability reports of the Royal Netherlands Institute of Registered Accountants
 - State of Israel Ministry of Environmental Protection, Verification of GHG and emissions reduction in Israel Guidance Document
 - Swiss Climate CO2 Label for Businesses
 - Thai Greenhouse Gas Management Organisation (TGO) Greenhouse Gas (GHG) Verification Protocol
 - Toitū Envirocare's carbonreduce certification standard
 - Tokyo Emissions Trading Scheme
 - Other, please specify
-

Other verified data

(C10.2) Do you verify any climate-related information reported in your CDP disclosure other than the emissions figures reported in C6.1, C6.3, and C6.5?

Change from last year

No change

Response options

Select one of the following options:

- Yes
- In progress
- No, but we are actively considering verifying within the next two years
- No, we are waiting for more mature verification standards and/or processes
- No, we do not verify any other climate-related information reported in our CDP disclosure

(C10.2a) Which data points within your CDP disclosure have been verified, and which verification standards were used?

Question dependencies

This question only appears if you select “Yes” in response to C10.2.

Change from last year

No change

Connection to other frameworks

SDG

Goal 7: Affordable and clean energy

Response options

Please complete the following table. You are able to add rows by using the “Add Row” button at the bottom of the table.

Disclosure module verification relates to	Data verified	Verification standard	Please explain

<p>Select from:</p> <ul style="list-style-type: none"> ● C0. Introduction ● C1. Governance ● C2. Risks and opportunities ● C3. Business Strategy ● C4. Targets and performance ● C5. Emissions performance ● C6. Emissions data ● C7. Emissions breakdown ● C8. Energy ● C9. Additional metrics ● C11. Carbon pricing ● C12. Engagement ● C13. Other land management impacts ● C14. Portfolio impact ● C16. Signoff ● SC. Supply chain module 	<p>Select from:</p> <ul style="list-style-type: none"> ● Year on year change in emissions (Scope 1) ● Year on year change in emissions (Scope 2) ● Year on year change in emissions (Scope 1 and 2) ● Year on year change in emissions (Scope 3) ● Year on year emissions intensity figure ● Financial or other base year data points used to set a science-based target ● Progress against emissions reduction target ● Change in Scope 1 emissions against a base year (not target related) ● Change in Scope 2 emissions against a base year (not target related) ● Change in Scope 3 emissions against a base year (not target related) ● Product footprint verification ● Emissions reduction activities ● Renewable energy products ● Energy consumption ● Don't know 	<p>Text field [maximum 1,500 characters]</p>	<p>Text field [maximum 1,500 characters]</p>
---	--	--	--

	<ul style="list-style-type: none">Other, please specify		
--	---	--	--

[Add Row]

C11 Carbon pricing

Project-based carbon credits

(C11.2) Has your organization originated or purchased any project-based carbon credits within the reporting period?

Change from last year

No change

Connection to other frameworks

SDG

Goal 13: Climate action

Response options

Select one of the following options:

- Yes
 - No
-

(C11.2a) Provide details of the project-based carbon credits originated or purchased by your organization in the reporting period.

Question dependencies

This question only appears if you select “Yes” in response to C11.2.

Change from last year

Modified guidance

Connection to other frameworks

SDG

Goal 13: Climate action

NZAM (FS only)

Commitment 4

Response options

Please complete the following table. The table is displayed over several rows for readability. You are able to add rows by using the “Add Row” button at the bottom of the table.

Credit origination or credit purchase	Project type	Project identification	Verified to which standard
<p>Select from:</p> <ul style="list-style-type: none"> • Credit origination • Credit purchase 	<p>Select from:</p> <ul style="list-style-type: none"> • Agriculture • Biomass energy • Cement • CO2 usage • Coal mine/bed CH4 • Energy distribution • Energy efficiency: households • Energy efficiency: industry • Energy efficiency: own generation • Energy efficiency: service • Energy efficiency: supply side • Forests • Fossil fuel switch • Fugitive • Geothermal • HFCs • Hydro • Landfill gas • Methane avoidance • N2O • PFCs and SF6 • Solar 	<p>Text field [maximum 2,400 characters]</p>	<p>Select from:</p> <ul style="list-style-type: none"> • CDM (Clean Development Mechanism) • JI (Joint Implementation) • Gold Standard • VCS (Verified Carbon Standard) • VER+ (TÜV SÜD standard) • CAR (The Climate Action Reserve) • ACR (American Carbon Registry) • CCBS (developed by the Climate, Community and Biodiversity Alliance, CCBA) • Plan Vivo • Emissions Reduction Fund of the Australian Government • Not yet verified • Other, please specify

	<ul style="list-style-type: none"> • Tidal • Transport • Wind • Other, please specify 		
Number of credits (metric tons CO2e)	Number of credits (metric tons CO2e): Risk adjusted volume	Credits cancelled	Purpose, e.g. compliance
Numerical field [enter a number from 0-99,999,999,999 using a maximum of 2 decimal places and no commas]	Numerical field [enter a number from 0-99,999,999,999 using a maximum of 2 decimal places and no commas]	Select from: <ul style="list-style-type: none"> • Yes • No • Not relevant 	Select from: <ul style="list-style-type: none"> • Compliance • Voluntary Offsetting • Not applicable • Other, please specify

[Add Row]

Internal price on carbon

(C11.3) Does your organization use an internal price on carbon?

Change from last year

No change

Response options

Select one of the following options:

- Yes
- No, but we anticipate doing so in the next two years
- No, and we don't anticipate doing so in the next two years

(C11.3a) Provide details of how your organization uses an internal price on carbon.

Question dependencies

This question only appears if you select “Yes” in response to C11.3.

Change from last year

No change

Connection to other frameworks

2018 RobecoSAM Corporate Sustainability Assessment (DJSI)

Internal carbon pricing

Response options

Please complete the following table. You are able to add rows by using the “Add Row” button at the bottom of the table.

Objective for implementing an internal carbon price	GHG Scope	Application	Actual price(s) used (Currency /metric ton)	Variance of price(s) used	Type of internal carbon price	Impact & implication
<p>Select all that apply:</p> <ul style="list-style-type: none"> ● Navigate GHG regulations ● Stakeholder expectations ● Change internal behavior ● Drive energy efficiency ● Drive low-carbon investment ● Stress test investments ● Identify and seize low-carbon opportunities ● Supplier engagement 	<p>Select all that apply:</p> <ul style="list-style-type: none"> ● Scope 1 ● Scope 2 ● Scope 3 	<p>Corporate structure that price is applied to (i.e. business units, corporate divisions, facilities)</p> <p>Text field [maximum 1,000 characters]</p>	<p>Numerical field [enter a number from 0-99,999,999,999 using a maximum of 2 decimal places and no commas]</p>	<p>Text field [maximum 2,400 characters]</p>	<p>Select all that apply:</p> <ul style="list-style-type: none"> ● Shadow price ● Internal fee ● Internal trading ● Implicit price ● Offsets ● Other, please specify 	<p>Text field [maximum 2,400 characters]</p>

<ul style="list-style-type: none">• Other, please specify						
---	--	--	--	--	--	--

[Add Row]

C12 Engagement

Value chain engagement

(C12.1) Do you engage with your value chain on climate-related issues?

Change from last year

Minor change

Connection to other frameworks

SDG

Goal 12: Responsible consumption and production

Response options

Select all that apply from the following options:

- Yes, our suppliers
 - Yes, our customers/clients
 - Yes, our investees [Financial services only]
 - Yes, other partners in the value chain
 - No, we do not engage
-

(C12.1a) Provide details of your climate-related supplier engagement strategy.

Question dependencies

This question only appears if you select “Yes, our suppliers” in response to C12.1.

Change from last year

Modified question

Connection to other frameworks

SDG

Goal 12: Responsible consumption and production

RE100

Response options

Please complete the following table. You are able to add rows by using the “Add Row” button at the bottom of the table.

Type of engagement	Details of engagement	% of suppliers by number	% total procurement spend (direct and indirect)	% of supplier-related Scope 3 emissions as reported in C6.5	Rationale for the coverage of your engagement	Impact of engagement, including measures of success	Comment
<p>Select from:</p> <ul style="list-style-type: none">Information collection (understanding supplier behavior)Engagement & incentivization (changing supplier behavior)Innovation & collaboration (changing markets)Other, please specify	<p>Select all that apply:</p> <p>Information collection (understanding supplier behavior)</p> <ul style="list-style-type: none">Collect climate change and carbon information at least annually from suppliersOther, please specify <p>Engagement & incentivization (changing supplier behavior)</p>	Percentage field [enter a percentage from 0-100 using a maximum of 2 decimal places]	Percentage field [enter a percentage from 0-100 using a maximum of 2 decimal places]	Percentage field [enter a percentage from 0-100 using a maximum of 2 decimal places]	Text field [maximum 2,400 characters]	Text field [maximum 2,400 characters]	Text field [maximum 2,400 characters]

	<ul style="list-style-type: none">● Run an engagement campaign to educate suppliers about climate change● Provide training, support, and best practices on how to make credible renewable energy usage claims● Directly work with suppliers on exploring corporate renewable energy sourcing mechanisms● Climate change performance is featured in supplier awards scheme● Offer financial						
--	--	--	--	--	--	--	--

	<p>incentives for suppliers who reduce your operational emissions (Scopes 1 & 2)</p> <ul style="list-style-type: none">● Offer financial incentives for suppliers who reduce your downstream emissions (Scopes 3)● Offer financial incentives for suppliers who reduce your upstream emissions (Scopes 3)● Offer financial incentives for suppliers who increase the share of renewable energy in their total energy mix● Other,						
--	---	--	--	--	--	--	--

	<p>please specify</p> <p>Innovation & collaboration (changing markets)</p> <ul style="list-style-type: none"> ● Run a campaign to encourage innovation to reduce climate impacts on products and services ● Collaborate with suppliers on innovative business models to source renewable energy ● Other, please specify 						
--	--	--	--	--	--	--	--

[Add Row]

(C-FS12.1b) Give details of your climate-related engagement strategy with your clients.

Question dependencies

This question only appears if you have selected either “Banking”, “Investor (Asset Manager)” and/or “Insurance underwriting” as an activity in response to C-FS0.7 in Module 0. It will not appear if you have only selected “Investing (Asset Owner)”.

This question only appears to FS companies that select “Yes, our customers/clients” in response to C12.1.

Change from last year

Modified question for Financial sector only

Connection to other frameworks

SDG

Goal 12: Responsible consumption and production

NZAM (FS only)

Commitment A

Commitment 6

Response options

Please complete the following table. You are able to add rows by using the “Add Row” button at the bottom of the table.

Type of clients	Type of engagement	Details of engagement	% client-related Scope 3 emissions as reported in C-FS14.1a	Portfolio coverage (total or outstanding)	Rationale for the coverage of your engagement	Impact of engagement, including measures of success
Select from: <ul style="list-style-type: none"> Customers/clients of Banks Clients of Asset Managers (Asset owners) Customers/clients of Insurers 	Select from: <ul style="list-style-type: none"> Education/information sharing Collaboration & innovation Compliance & onboarding Information collection (understanding client behavior) Engagement & incentivization (changing client behavior) Other, please specify 	Select all that apply: (drop-down options below)	Percentage field [enter a percentage from 0-100 using a maximum of 2 decimal places]	Percentage field [enter a percentage from 0-100]	Select from: <ul style="list-style-type: none"> Non-targeted engagement Engagement targeted at clients with increased climate-related risks Engagement targeted at clients with increased climate-related opportunities Engagement targeted at clients currently not meeting 	Text field [maximum 2,500 characters]

					climate-related policy requirements <ul style="list-style-type: none"> ● Engagement targeted at clients with the highest potential impact on the climate ● Other, please specify 	
--	--	--	--	--	--	--

[Add row]

Details of engagement drop-down options (column 3)

<p>Education/information sharing</p> <ul style="list-style-type: none"> ● Run an engagement campaign to educate clients about your climate change performance and strategy ● Run an engagement campaign to educate clients about the climate change impacts of (using) your products, goods, and/or services ● Run an engagement campaign to educate clients about climate change ● Share information about your products and relevant certification schemes (i.e. Energy STAR) ● Provide asset owner clients with information and analytics on net zero investing and climate risk and opportunity <p>Collaboration & innovation</p> <ul style="list-style-type: none"> ● Run a campaign to encourage innovation to reduce climate change impacts ● Work in partnership with asset owner clients on decarbonization goals, consistent with an ambition to reach net zero emissions by 2050 or sooner across all assets under management ● Other, please specify <p>Compliance & onboarding</p> <ul style="list-style-type: none"> ● Included climate change considerations in client management mechanism 	<p>Information collection (understanding client behavior)</p> <ul style="list-style-type: none"> ● Collect climate change and carbon information at least annually from long-term clients ● Other, please specify <p>Engagement & incentivization (changing client behavior)</p> <ul style="list-style-type: none"> ● Engage with clients on measuring exposure to climate-related risk ● Encourage better climate-related disclosure practices ● Encourage clients to set a science-based emissions reduction target ● Offer financial incentives for clients who reduce your downstream emissions (Scope 3) and/or exposure to carbon-related assets ● Other, please specify
---	---

- Other, please specify

(C-FS12.1c) Give details of your climate-related engagement strategy with your investees.

Question dependencies

This question only appears if you select “Yes, our investees” in response to C12.1.

Change from last year

Modified question

Connection to other frameworks

SDG

Goal 12: Responsible consumption and production

NZAM (FS only)

Commitment 3

Commitment 7

Response options

Please complete the following table. You are able to add rows by using the "Add Row" button at the bottom of the table.

(*column/row appearance is dependent on selections in this or other questions)

Type of engagement	Details of engagement	% scope 3 emissions as reported in C-FS14.1a/C-FS14.1b	Investing (Asset managers) portfolio coverage*	Investing (Asset owners) portfolio coverage*	Rationale for the coverage of your engagement	Impact of engagement, including measures of success
Select from: <ul style="list-style-type: none"> • Information collection (understanding investee behavior) • Engagement & incentivization 	Select all that apply: <ul style="list-style-type: none"> • Information collection (understanding investee behavior) • Included climate-related criteria in 	Percentage field [enter a percentage from 0-100 using a maximum of 2 decimal places]	Percentage field [enter a percentage from 0-100]	Percentage field [enter a percentage from 0-100]	Select from: <ul style="list-style-type: none"> • Non-targeted engagement • Engagement targeted at investees with increased climate-related 	Text field [maximum 2,500 characters]

(changing investee behavior) <ul style="list-style-type: none"> ● Innovation & collaboration (changing markets) ● Other, please specify 	investee selection/management mechanism <ul style="list-style-type: none"> ● Climate-related criteria is integrated into investee evaluation processes ● Collect climate-related and carbon emissions information from new investee companies as part of due diligence ● Collect climate-related and carbon emissions information at least annually from long-term investees ● Other, please specify Engagement & incentivization (changing investee behavior) <ul style="list-style-type: none"> ● Exercise active ownership ● Support climate-related shareholder 				risks <ul style="list-style-type: none"> ● Engagement targeted at investees with increased climate-related opportunities ● Engagement targeted at investees currently not meeting climate-related policy requirements ● Engagement targeted at investees with the highest potential impact on the climate ● Other, please specify 	
---	---	--	--	--	---	--

	<p>resolutions</p> <ul style="list-style-type: none"> ● Support climate-related issues in proxy voting ● Implement a stewardship and engagement strategy, with a clear escalation and voting policy, that is consistent with our ambition for all assets under management to achieve net zero emissions by 2050 or sooner ● Engagement with 20 investees with a focus on highest emitters or those responsible for 65% of emission in portfolio (either Direct, Collective, or via Asset Manager) ● Initiate and support dialogue with 					
--	--	--	--	--	--	--

	<p>investee boards to set Paris-aligned strategies</p> <ul style="list-style-type: none">● Encourage better climate-related disclosure practices among investees● Encourage investees to set a science-based emissions reduction target● Offer financial incentives for investees who reduce your emissions (Scope 3)● Other, please specify <p>Innovation & collaboration (changing markets)</p> <ul style="list-style-type: none">● Carry out collaborative engagements with other investors or institutions● Run a campaign to encourage innovation to					
--	---	--	--	--	--	--

	reduce climate change impacts <ul style="list-style-type: none"> Other, please specify Other, please specify <ul style="list-style-type: none"> Other, please specify 					
--	---	--	--	--	--	--

[Add Row]

(C12.1d) Give details of your climate-related engagement strategy with other partners in the value chain.

Question dependencies

This question only appears if you select “Yes, other partners in the value chain” in response to C12.1.

Change from last year

No change

Connection to other frameworks

SDG

Goal 12: Responsible consumption and production

NZAM (FS only)

Commitment 8

Response options

This is an open text question with a limit of 5,000 characters.

Please note that when copying from another document into the ORS, formatting is not retained.

(C12.1e) Why do you not engage with any elements of your value chain on climate-related issues, and what are your plans to do so in the future?

Question dependencies

This question only appears if you select “No, we do not engage” in response to C12.1.

Change from last year

No change

Connection to other frameworks

SDG

Goal 12: Responsible consumption and production

Response options

This is an open text question with a limit of 5,000 characters.
Please note that when copying from another document into the ORS, formatting is not retained.

Shareholder voting

(C-FS12.2) Does your organization exercise voting rights as a shareholder on climate-related issues?

Question dependencies

This question only appears if you select “Investing (Asset Manager)” and/or “Investing (Asset Owner)” in response to C-FS0.7.

Change from last year

New question

Connection to other frameworks

SDG

Goal 12: Responsible consumption and production

NZAM (FS only)

Commitment 7

Response options

Please complete the following table.
(*column/row appearance is dependent on selections in this or other questions)

Exercise voting rights as a shareholder on climate-related issues	Primary reason for not exercising voting rights as a shareholder on climate-related issues*	Explain why you do not exercise voting rights on climate-related issues*
Select from: <ul style="list-style-type: none"> • Yes • No, but we plan to in the next two years • No, and we do not plan to in the next two years 	Select from: <ul style="list-style-type: none"> • Important but not an immediate priority • Judged to be unimportant, explanation provided • Lack of internal resources • No instruction from management • Other, please specify 	Text field [maximum 2,500 characters]

(C-FS12.2a) Provide details of your shareholder voting record on climate-related issues.

Question dependencies

This question only appears if you select “Yes” in column 1 in C-FS12.2.

Change from last year

New question

Connection to other frameworks

SDG

Goal 12: Responsible consumption and production

NZAM (FS only)

Commitment 7

Response options

Please complete the following table. You are able to add rows by using the “Add Row” button at the bottom of the table.

(*column/row appearance is dependent on selections in this or other questions)

Method used to exercise your voting rights as a shareholder	How do you ensure your shareholder voting rights are exercised in line with your overall climate strategy?*	Percentage of voting disclosed across portfolio*	Climate-related issues supported in shareholder resolutions*	Do you publicly disclose the rationale behind your voting on climate-related issues?*

<p>Select from:</p> <ul style="list-style-type: none"> ● Exercise voting rights directly ● Exercise voting rights through an external service provider 	<p>Select all that apply:</p> <ul style="list-style-type: none"> ● Vote tracking ● Publish requirements of external service providers in relation to climate-related issues ● Review external service provider's climate-related policies ● Review external service provider's climate-related performance (e.g. active ownership, proxy voting records) ● Include climate-related requirements in requests for proposals ● Include climate-related requirements in service provider mandates ● Include climate-related requirements in performance indicators and incentive structures ● Other, please specify ● None of the above 	<p>Percentage field [enter a percentage from 0-100]</p>	<p>Select all that apply:</p> <ul style="list-style-type: none"> ● Climate transition plans ● Climate-related disclosures ● Aligning public policy position (lobbying) ● Emissions reduction targets ● Board oversight of climate-related issues ● Other, please specify ● None of the above 	<p>Select from:</p> <ul style="list-style-type: none"> ● Yes, for all ● Yes, for some ● No
--	--	---	---	---

[Add row]

Question Question C-AC12.2/C-FB12.2/C-PF12.2 only applies to organizations with activities in the following sectors:

- Agricultural commodities
- Food, beverage & tobacco
- Paper & forestry

Public policy engagement

(C12.3) Does your organization engage in activities that could either directly or indirectly influence policy, law, or regulation that may impact the climate?

Change from last year

Modified question

Connection other frameworks

NZAM (FS only)

Commitment 9

Response options

Please complete the following table.

Direct or indirect engagement that could influence policy, law, or regulation that may impact the climate	Does your organization have a public commitment or position statement to conduct your engagement activities in line with the goals of the Paris Agreement?	Attach commitment or position statement(s)	Describe the process(es) your organization has in place to ensure that your engagement activities are consistent with your overall climate change strategy	Primary reason for not engaging in activities that could directly or indirectly influence policy, law, or regulation that may impact the climate	Explain why your organization does not engage in activities that could directly or indirectly influence policy, law, or regulation that may impact the climate
Select all that apply: <ul style="list-style-type: none">● Yes, we engage directly with policy makers● Yes, we engage indirectly through trade associations● Yes, we engage indirectly by funding other organizations whose activities may	Select from: <ul style="list-style-type: none">● Yes● No, but we plan to have one in the next two years● No, and we do not plan to have one in the next two years	[Attachments(s)]	Text field [maximum 2,500 characters]	Select from: <ul style="list-style-type: none">● Important but not an immediate priority● Judged to be unimportant● Lack of internal resources● No instruction from management● Other, please specify	Text field [maximum 2,500 characters]

influence policy, law, or regulation that may significantly impact the climate • No					
--	--	--	--	--	--

(C12.3a) On what policy, law, or regulation that may impact the climate has your organization been engaging directly with policy makers in the reporting year?

Question dependencies

This question only appears if you select “Direct engagement with policy makers” in response to C12.3.

Change from last year

Modified question

Connection to other frameworks

NZAM (FS only)

Commitment 9

Response options

Please complete the following table. You are able to add rows by using the “Add Row” button at the bottom of the table.

Focus of policy, law, or regulation that may impact the climate	Specify the policy, law, or regulation on which your organization is engaging with policy makers	Policy, law, or regulation geographic coverage	Country/region the policy, law, or regulation applies to	Your organization's position on the policy, law, or regulation	Description of engagement with policy makers	Details of exceptions (if applicable) and your organization's proposed alternative approach to the policy, law or regulation	Have you evaluated whether your organization's engagement is aligned with the goals of the Paris Agreement?
Select all that apply from the drop-down below	Text field [maximum 1,500 characters]	Select from: <ul style="list-style-type: none"> • Global • Regional • National 	Select all that apply: <ul style="list-style-type: none"> • [Country/region drop-down list] • Other, 	Select from: <ul style="list-style-type: none"> • Oppose • Neutral • Support with no 	Text field [maximum 2,500 characters]	Text field [maximum 2,500 characters]	Select from: <ul style="list-style-type: none"> • Yes, we have evaluated, and it is

		<ul style="list-style-type: none"> • Sub-national • Unknown 	please specify	exceptions <ul style="list-style-type: none"> • Support with minor exceptions • Support with major exceptions • Undecided 			aligned <ul style="list-style-type: none"> • Yes, we have evaluated, and it is not aligned • No, we have not evaluated
--	--	---	----------------	--	--	--	--

[Add Row]

Focus of policy, law or regulation that may impact the climate drop-down options (column 1)

- Adaptation and/or resilience to climate change
- Carbon tax
- Circular economy
- Climate-related targets
- Electricity grid access for renewables
- Emissions trading schemes
- Energy attribute certificate systems
- Extended Producer Responsibility (EPR)
- Food security
- Green electricity tariffs
- International trade agreement
- Low-carbon, non-renewable energy generation
- Mandatory climate-related reporting
- Methane emissions
- Minimum energy efficiency requirements
- New fossil fuel energy generation capacity
- Renewable energy generation
- Subsidies for fossil fuel exploration and/or extraction
- Subsidies for renewable energy projects

- Subsidies on products
- Sustainable finance
- Taxes on products
- Traceability requirements
- Transparency requirements
- Verification and audits
- Other, please specify

(C12.3b) Provide details of the trade associations your organization engages with which are likely to take a position on any policy, law or regulation that may impact the climate.

Question dependencies

This question only appears if you select “Yes we engage indirectly through trade associations” in response to column 1 in C12.3.

Change from last year

Modified question (2021 C12.3c)

Response options

Please complete the following table. You are able to add rows by using the “Add Row” button at the bottom of the table.

Trade association	Is your organization's position on climate change consistent with theirs?	Has your organization influenced, or is your organization attempting to influence their position?	State the trade association's position on climate change, explain where your organization's position differs, and how you are attempting to influence their position (if applicable)	Funding figure your organization provided to this trade association in the reporting year, if applicable (currency as selected in C0.4) (optional)	Describe the aim of your organization's funding	Have you evaluated whether your organization's engagement with this trade association is aligned with the goals of the Paris Agreement?
Select from drop-down options in table below	Select from: <ul style="list-style-type: none"> • Consistent • Inconsistent • Mixed 	Select from: <ul style="list-style-type: none"> • We have already influenced them 	Text field [maximum 2,500 characters]	Numerical field [enter a number from 0 to 999,999,999,999,999, using up to 2 decimal places]	Text field [maximum 2,500 characters]	Select from: <ul style="list-style-type: none"> • Yes, we have evaluated, and it is aligned

	<ul style="list-style-type: none"> Unknown 	<ul style="list-style-type: none"> to change their position We are attempting to influence them to change their position We publicly promote their current position We publicly oppose their current position We are planning to terminate our membership within the next two years We are not attempting to influence their position 				<ul style="list-style-type: none"> Yes, we have evaluated, and it is not aligned No, we have not evaluated
--	---	---	--	--	--	--

[Add Row]

Trade association drop-down options (column 1)

- Advanced Energy Economy (AEE)
- Alliance of Automobile Manufacturers
- American Chemistry Council
- American Fuel & Petrochemical Manufacturers
- American Legislative Exchange Council
- American Petroleum Institute
- American Wind Energy Association (AWEA)
- Business Council of Australia
- Business Roundtable

- BusinessEurope
- Canadian Association of Petroleum Producers
- CEMBUREAU: The European Cement Association
- Confederation of British Industry (CBI)
- Confederation of Indian Industries (CII)
- Consumer Goods Forum (CGF)
- Cross Sector Biodiversity Initiative (CSBI)
- Edison Electric Institute (EII)
- Eurelectric
- Eurometaux
- European Automobile Manufacturers Association
- European Chemical Industry Council (CEFIC)
- European Roundtable of Industrialists (ERT)
- European Steel Association (Eurofer)
- Federation of French Industry (MEDEF)
- Federation of German Industries (BDI)
- Federation of Indian Chambers of Commerce & Industry (FICCI)
- FuelsEurope
- German Automotive Association (VDA)
- German Chemical Industry Association (VCI)
- Global Off-Grid Lighting Association (GOGLA)
- Global Wind Energy Council (GWEC)
- International Air Transport Association
- International Association of Oil and Gas Producers (IOGP)
- International Chamber of Commerce (ICC)
- International Chamber of Shipping
- International Council on Mining & Metals (ICMM)
- Japan Business Federation (Keidanren)
- Japan Chemical Industry Association/日本化学工業協会

- Minerals Council of Australia
- National Association of Manufacturers
- National Mining Association
- Portland Cement Association
- Solar Energy Industries Association (SEIA)
- SolarPower Europe
- Sustainable Agriculture Initiative Platform (SAIP)
- The Japan Electrical Manufacturers' Association (JEMA)
- Tropical Forest Alliance
- US Chamber of Commerce
- WindEurope
- World Steel Association
- Other, please specify

(C12.3c) Provide details of the funding you provided to other organizations in the reporting year whose activities could influence policy, law, or regulation that may impact the climate.

Question dependencies

This question only appears if you select "Yes, we engage indirectly by funding other organizations whose activities may influence policy, law or regulation that may impact the climate" in response to C12.3.

Change from last year

Modified question (2021 C12.3e)

Response options

Type of organization	State the organization to which you provided funding	Funding figure your organization provided to this organization in the reporting year (currency as selected in C0.4)	Describe the aim of this funding and how it could influence policy, law or regulation that may impact the climate	Have you evaluated whether this funding is aligned with the goals of the Paris Agreement?
Select from:	Text field [maximum 500 characters]	Numerical field [enter a number from 0 to 999,999,999,999,999 using up to	Text field [maximum 2,500 characters]	Select from:

<ul style="list-style-type: none"> ● Governmental institution ● International Governmental Organization (IGO) ● Non-Governmental Organization (NGO) or charitable organization ● Political party ● Private company ● Publicly-listed company ● Research organization ● Start-up company ● State-Owned Enterprise (SOE)/Government-Owned Corporation (GOC) ● Trust or foundation ● University or other educational institution ● Other, please specify 		2 decimal places]		<ul style="list-style-type: none"> ● Yes, we have evaluated, and it is aligned ● Yes, we have evaluated, and it is not aligned ● No, we have not evaluated
---	--	-------------------	--	---

[Add row]

Communications

(C12.4) Have you published information about your organization's response to climate change and GHG emissions performance for this reporting year in places other than in your CDP response? If so, please attach the publication(s).

Change from last year

Modified guidance

Connection to other frameworks

Goal 12: Responsible consumption and production

Response options

Please complete the following table. You are able to add rows by using the “Add Row” button at the bottom of the table.

Publication	Status	Attach the document	Page/Section reference	Content elements	Comment
<p>Select from:</p> <ul style="list-style-type: none"> ● In mainstream reports ● In mainstream reports, in line with the CDSB framework (as amended to incorporate the TCFD recommendations) ● In mainstream reports, incorporating the TCFD recommendations ● In other regulatory filings ● In voluntary communications ● In voluntary sustainability report ● No publications with information about our response to climate-related issues and GHG emissions performance ● Other, please specify 	<p>Select from:</p> <ul style="list-style-type: none"> ● Complete ● Underway – previous year attached ● Underway – this is our first year 	<p>Attach your document here.</p>	<p>Text field [maximum 500 characters]</p>	<p>Select all that apply:</p> <ul style="list-style-type: none"> ● Governance ● Strategy ● Risks & Opportunities ● Emissions figures ● Emission targets ● Other metrics ● Other, please specify 	<p>Text field [maximum 2,400 characters]</p>

[Add Row]

Industry collaboration

(C-FS12.5) Indicate the collaborative frameworks, initiatives and/or commitments related to environmental issues for which you are a signatory/member.

Change from last year

Modified question

Connection to other frameworks

NZAM (FS only)

General commitment

Response options

Please complete the following table.

(*column/row appearance is dependent on selections in this or other questions)

Environmental collaborative framework, initiative and/or commitment	Describe your organization's role within each framework, initiative and/or commitment*
Select all that apply: [dropdown list below]	Text field [maximum 5,000 characters]

Environmental collaborative framework, initiative and/or commitment options (column 1)

<ul style="list-style-type: none">● Alliance for Water Stewardship (AWS)● Asia Investor Group on Climate Change (AIGCC)● Asia Sustainable Finance Initiative (ASFI)● Banking Environment Initiative● CDP Signatory● Ceres Valuing Water Initiative● Cerrado Manifesto	<ul style="list-style-type: none">● International Corporate Governance Network (ICGN)● Investor Network on Climate Risk (INCR)● Montreal Pledge● Natural Capital Finance Alliance● Net Zero Banking Alliance● Net Zero Insurance Alliance● Net Zero Asset Managers initiative	<ul style="list-style-type: none">● Science Based Targets Network (SBTN)● Science-Based Targets Initiative for Financial Institutions (SBTi-FI)● Soft Commodities Compact● Task Force on Climate-related Financial Disclosures (TCFD)● Task Force on Nature-related Financial Disclosures
---	---	---

<ul style="list-style-type: none"> ● CEO Water Mandate ● Climate Action 100+ ● Climate Bonds Initiative Partner Programme ● Climate Disclosure Standards Board (CDSB) ● ClimateWise Principles ● Collective Commitment of Climate Action ● Equator Principles ● Forest Stewardship Council (FSC) ● G7 Investors Global Initiative ● Global Alliance for Banking on Values (GABV) ● Global Roundtable for Sustainable Beef (GRSB) ● IIF Forum on Implementation of TCFD Recommendations ● Institutional Investors Group on Climate Change (IIGCC) 	<ul style="list-style-type: none"> ● Net Zero Asset Owner Alliance ● New York Declaration on Forests ● Paris Agreement Capital Transition Assessment (PACTA) ● Partnership for Biodiversity Accounting Financials (PBAF) ● Partnership for Carbon Accounting Financials (PCAF) ● PRI Investor Working Group on Sustainable Palm Oil ● Principle for Responsible Investment (PRI) ● Programme for the Endorsement of Forest Certification (PEFC) ● Positive Impact Initiative ● RE100 ● Roundtable on Responsible Soy (RTRS) ● Roundtable on Sustainable Palm Oil (RSPO) 	<ul style="list-style-type: none"> ● (TNFD) ● The Investor Agenda ● Transition Pathway Initiative ● The Water Council ● Tropical Forest Alliance 2020 ● UN Global Compact ● UNEP FI ● UNEP FI Portfolio Decarbonization Coalition ● UNEP FI Principles for Responsible Banking ● UNEP FI Principles for Sustainable Insurance ● UNEP FI TCFD Pilot ● We Are Still In ● We Mean Business ● Other, please specify ● We are not a signatory/member of any collaborative framework, initiative and/or commitment related to environmental issues
---	---	---

C13 Module Dependencies

Module C13 only applies to organizations with activities in the following sectors:

- Agricultural commodities
 - Food, beverage & tobacco
 - Paper & forestry
-

C14 Portfolio Impact

Portfolio value

(C-FS14.0) For each portfolio activity, state the value of your financing and insurance of carbon-related assets in the reporting year.

Question Dependency

Rows in this question will be presented according to the organizational activities reported in C-FS0.7.

Change from last year

New question

Connection to other frameworks

TCFD

Metrics & Targets recommended b) Disclose Scope 1, Scope 2, and, if appropriate, Scope 3 greenhouse gas (GHG) emissions, and the related risks.

Response options

Please complete the following table.

(*column/row appearance is dependent on selections in this or other questions)

Portfolio activity	Are you able to report a value for the carbon-related assets?	Value of the carbon-related assets in your portfolio (unit currency - as specified in C0.4)*	New loans advanced in reporting year (unit currency - as specified in C0.4)*	Total premium written in reporting year (unit currency - as specified in C0.4)*	Percentage of portfolio value comprised of carbon-related assets in reporting year*	Primary reason for not providing a value for the financing and/or insurance to carbon-related assets*	Please explain why you are not providing a value for the financing and/or insurance to carbon-related assets and your plans for the future*

Lending to all carbon-related assets*	Select from: <ul style="list-style-type: none"> • Yes • No, but we plan to assess our portfolio's exposure in the next two years • No, and we do not plan to assess our portfolio's exposure in the next two years 	Numeric field [enter a number from 0-999,999,999,999 using a maximum of 3 decimal places and no commas]	Numeric field [enter a number from 0-999,999,999,999 using a maximum of 3 decimal places and no commas]	Numeric field [enter a number from 0-999,999,999,999 using a maximum of 3 decimal places and no commas]	Percentage field [enter a percentage from 0-100]	Select from: <ul style="list-style-type: none"> • Important, but not immediate priority • Judged to be unimportant, explanation provided • Lack of internal resources • No instruction from management • No relevant exposure in portfolio • Other, please specify 	Text field [maximum 2,500 characters]
Lending to coal*							
Lending to oil and gas*							
Investing in all carbon-related assets (Asset manager)*							

Investing in coal (Asset manager)*							
Investing in oil and gas (Asset manager)*							
Investing all carbon- related assets (Asset owner)*							
Investing in coal (Asset owner)*							
Investing in oil and gas (Asset owner)*							
Insuring all carbon- related assets*							
Insuring coal*							
Insuring oil and gas*							

Portfolio Impact

(C-FS14.1) Does your organization measure its portfolio impact on the climate?

Question dependencies

Rows in this question will be presented according to the organizational activities reported in C-FS0.7.

Change from last year

Modified question

Connection to other frameworks

TCFD

Metrics & Targets recommended disclosure b) Disclose Scope 1, Scope 2, and, if appropriate, Scope 3 greenhouse gas (GHG) emissions, and the related risks.

SDG

Goal 12: Responsible consumption and production

Goal 13: Climate action

2018 RobecoSAM Corporate Sustainability Assessment (DJSI)

Scope 3

Response options

Please complete the following table:

(*column/row appearance is dependent on selections in this or other questions)

Portfolio	We conduct analysis on our portfolio's impact on the climate.	Disclosure metric*	Please explain why you do not measure the impact of your portfolio on the climate*
Banking (Bank)*	Select from: <ul style="list-style-type: none">• Yes• No, but we plan to do so in the next two years• No, and we do not plan to do so in the next two years	Select all that apply: <ul style="list-style-type: none">• Portfolio emissions• Other carbon footprinting and/or exposure metrics (as defined by TCFD)• Other, please specify	Text field [maximum 2,400 characters]

Investing (Asset manager)*			
Investing (Asset owner)*			
Insurance underwriting (Insurance company)*			

(C-FS14.1a) Provide details of your organization's portfolio emissions in the reporting year.

Question dependencies

This question only appears if you select "Yes" in column 2 and "Portfolio emissions" in column 3 of question C-FS14.1.

Change from last year

Modified question

Connection to other frameworks

TCFD

Metrics & Targets recommended disclosure b) Disclose Scope 1, Scope 2, and, if appropriate, Scope 3 greenhouse gas (GHG) emissions, and the related risks.

SDG

Goal 12: Responsible consumption and production

Goal 13: Climate action

2018 RobecoSAM Corporate Sustainability Assessment (DJSI)

Scope 3

NZAM (FS only)

Commitment 2

Response options

Please complete the following table:

(*column/row appearance is dependent on selections in this or other questions)

Portfolio	Portfolio emissions (metric unit tons CO2e) in the reporting year	Portfolio coverage	Percentage calculated using data obtained from clients/investees	Emissions calculation methodology	Please explain the details and assumptions used in your calculation
Banking (Bank)*	Numerical field [enter a number from 0-999,999,999,999 using a maximum of 3 decimal places and no commas]	Percentage field [enter a percentage from 0-100]	Percentage field [enter a percentage from 0-100]	Select from: <ul style="list-style-type: none"> The Global GHG Accounting and Reporting Standard for the Financial Industry Other, please specify 	Text field [maximum 2,500 characters]
Investing (Asset manager)*					
Investing (Asset owner)*					
Insurance underwriting (Insurance)*					

(C-FS14.1b) Provide details of the other carbon footprinting and/or exposure metrics used to track the impact of your portfolio on the climate.

Question dependencies

This question only appears if you select “Yes” in column 2 and "Other carbon footprinting and/or exposure metrics (as defined by TCFD)" or “Other, please specify” in column 3 in question C-FS14.1.

Change from last year

Modified question

Connection to other frameworks

TCFD

Metrics & Targets recommended disclosure b) Disclose Scope 1, Scope 2, and, if appropriate, Scope 3 greenhouse gas (GHG) emissions, and the related risks.

NZAM (FS only)

Commitment 2

Response options

Please complete the following table. You are able to add rows by using the "Add Row" button at the bottom of the table.

(*column/row appearance is dependent on selections in this or other questions)

Portfolio	Portfolio metric	Metric value in the reporting year	Portfolio coverage	Percentage calculated using data obtained from clients/investees	Calculation methodology
<div>Select from:</div> <div><ul style="list-style-type: none">Banking (Bank)*Investing (asset manager)*Investing (asset owner)*Insurance underwriting (insurance company)*</div>	<div>Select from:</div> <div><ul style="list-style-type: none">Weighted average carbon intensity (tCO2e/Million revenue)Portfolio carbon footprint (tCO2e/Million invested)Carbon intensity (tCO2e/Million revenue)Avoided emissions financed (tCO2e)Carbon removals financed (tCO2e)Other, please specify</div>	<div>Numeric field [enter a range of 0-999,999,999 using a maximum of 3 decimal places and no commas]</div>	<div>Percentage field [enter a percentage from 0-100]</div>	<div>Percentage field [enter a percentage from 0-100 using a maximum of 2 decimal places]</div>	<div>Text field [maximum of 3,000 characters]</div>

[Add Row]

Portfolio Impact breakdown

(C-FS14.2) Are you able to provide a breakdown of your organization's portfolio impact?

Question dependencies

This question only appears if you select "Yes" in column 2 of any row in C-FS14.1.

Change from last year

Modified question

Response options

Select all that apply from the following options:

Portfolio breakdown	Please explain why you do not provide a breakdown of your portfolio impact*
Select all that apply: <ul style="list-style-type: none">● Yes, by asset class● Yes, by industry● Yes, by country/region● Yes, by scope● None of the above, but we plan to do this in the next 2 years● None of the above and we don't plan to do this	Text field [maximum 2,400 characters]

(C-FS14.2a) Break down your organization's portfolio impact by asset class.

Question dependencies

This question only appears if you select “Yes, by asset class” in C-FS14.2.

Change from last year

Modified question

Response options

Please complete the following table. You are able to add rows by using the "Add Row" button at the bottom of the table.

(*dropdown appearance in this column is dependent on selections in this or other questions)

Asset class*	Portfolio metric	Portfolio emissions or alternative metric
<p>Select from:</p> <p>Banking</p> <ul style="list-style-type: none"> Corporate loans Retail loans Corporate real estate Retail mortgages Trade finance Asset finance Project finance Other, please specify <p>Investing</p> <ul style="list-style-type: none"> Fixed Income Listed Equity Private Equity Real estate/Property Infrastructure Commodities Forestry Hedge funds Mutual funds Fund of funds Derivatives Other, please specify <p>Insurance</p> <ul style="list-style-type: none"> Property & Casualty Construction & Engineering Agribusiness Motor 	<p>Select from:</p> <ul style="list-style-type: none"> Absolute portfolio emissions (tCO2e) Weighted average carbon intensity (tCO2e/Million revenue) Portfolio carbon footprint (tCO2e/Million invested) Carbon intensity (tCO2e/Million revenue) Exposure to carbon-related assets (Million portfolio value) Avoided emissions financed (tCO2e) Carbon removals financed (tCO2e) Other, please specify 	<p>Numerical field [enter a range of 0-999,999,999,999 using a maximum of 2 decimal places and no commas]</p>

<ul style="list-style-type: none"> ● Marine ● Life ● Health ● Other, please specify 		
---	--	--

[Add Row]

(C-FS14.2b) Break down your organization's portfolio impact by industry.

Question dependencies

This question only appears if you select “Yes, by industry” in C-FS14.2.

Change from last year

Modified question

Response options

Please complete the following table. You can add rows by using the "Add Row" button at the bottom of the table.

(*dropdown appearance in this column is dependent on selections in this or other questions)

Portfolio*	Industry	Portfolio metric	Portfolio emissions or alternative metric
Select from: <ul style="list-style-type: none"> ● Banking (Bank) ● Investing (Asset manager) ● Investing (Asset owner) ● Insurance underwriting (Insurance company) 	Select from: <ul style="list-style-type: none"> ● Energy ● Materials ● Capital Goods ● Commercial & Professional Services ● Transportation ● Automobiles & Components ● Consumer Durables & Apparel ● Consumer Services ● Retailing ● Food & Staples Retailing ● Food, Beverage & Tobacco ● Household & Personal Products 	Select from: <ul style="list-style-type: none"> ● Absolute portfolio emissions (tCO2e) ● Weighted average carbon intensity (tCO2e/Million revenue) ● Portfolio carbon footprint (tCO2e/Million invested) ● Carbon intensity (tCO2e/Million revenue) ● Exposure to carbon-related assets (Million portfolio value) ● Avoided emissions financed (tCO2e) ● Carbon removals financed (tCO2e) ● Other, please specify 	Numerical field [enter a range of 0-999,999,999,999 using a maximum of 2 decimal places and no commas]

	<ul style="list-style-type: none"> ● Health Care Equipment & Services ● Pharmaceuticals, Biotechnology & Life Sciences ● Banks ● Diversified Financials ● Insurance ● Software & Services ● Technology Hardware & Equipment ● Semiconductors & Semiconductor Equipment ● Telecommunication Services ● Media & Entertainment ● Utilities ● Real Estate ● Other, please specify 		
--	--	--	--

[Add Row]

(C-FS14.2c) Break down your organization's portfolio impact by country/region.

Question dependencies

This question only appears if you select “Yes, by country/region” in C-FS14.2.

Change from last year

Modified question

Response options

Please complete the following table. You can add rows by using the "Add Row" button at the bottom of the table.

(*dropdown appearance in this column is dependent on selections in this or other questions)

Portfolio*	Country/region	Portfolio metric	Portfolio emissions or alternative metric
Select from: <ul style="list-style-type: none"> ● Banking (Bank) 	Select from:	Select from: <ul style="list-style-type: none"> ● Absolute portfolio emissions (tCO2e) 	Numeric field [enter a number from 0-999,999,999,999 using a maximum of 2 decimal places and no commas]

<ul style="list-style-type: none"> Investing (Asset manager) Investing (Asset owner) Insurance underwriting (Insurance company) 	[Country/region drop-down list]	<ul style="list-style-type: none"> Weighted average carbon intensity (tCO2e/Million revenue) Portfolio carbon footprint (tCO2e/Million invested) Carbon intensity (tCO2e/Million revenue) Exposure to carbon-related assets (Million portfolio value) Avoided emissions financed (tCO2e) Carbon removals financed (tCO2e) Other, please specify 	
--	---------------------------------	--	--

[Add Row]

(C-FS14.2d) Break down your organization's portfolio impact by scope.

Question dependencies

This question only appears if you select "Yes, by scope" in response to C-FS14.2.

Change from last year

New question

Response options

Please complete the following table. You can add rows by using the "Add Row" function at the bottom of the table.

(*dropdown appearance in this column is dependent on selections in this or other questions)

Portfolio*	Clients'/investees' scope	Portfolio emissions (metric tons CO2e)
Select from: <ul style="list-style-type: none"> Bank lending (Bank) Investing (Asset manager) Investing (Asset owner) Insurance underwriting (Insurance company) 	Select from: <ul style="list-style-type: none"> Scope 1 Scope 2 (location-based) Scope 2 (market-based) Scope 3 	Numerical field [enter a range of 0-999,999,999,999 using a maximum of 2 decimal places and no commas]

[Add Row]

Portfolio alignment

(C-FS14.3) Did your organization take any actions in the reporting year to align your portfolio with a 1.5°C world?

Question dependencies

Rows in this question will be presented according to the activities reported in C-FS0.7.

Change from last year

Modified question

Connection to other frameworks

NZAM (FS only)

Commitment 3

Response options

Please complete the following table:

(*column/row appearance is dependent on selections in this or other questions)

Portfolio	Actions taken to align our portfolio with a 1.5°C world	Please explain why you have not taken any action to align your portfolio with a 1.5°C world*
Banking (Bank)*	Select from: <ul style="list-style-type: none">• Yes• No, but we plan to in the next two years• No, and we do not plan to in the next two years	Text field [maximum 2,500 characters]
Investing (Asset manager)*		
Investing (Asset owner)*		

Insurance underwriting (Insurance company)*		
---	--	--

(C-FS14.3a) Does your organization assess if your clients/investees' business strategies are aligned with a 1.5°C world?

Question dependencies

- This question only appears if you select “Yes” in C-FS14.3.
- Rows will appear for each portfolio that you selected 'Yes' for in C-S14.3.

Change from last year

Modified question

Response options

Please complete the following table.

(*column/row appearance is dependent on selections in this or other questions)

Portfolio	Assessment of alignment of clients/investees' strategies with a 1.5°C world	Please explain why you are not assessing if your clients/investees' business strategies are aligned with a 1.5°C world*
Banking (Bank)*	Select from: <ul style="list-style-type: none"> • Yes, for all • Yes, for some • No, but we plan to in the next two years • No, and we do not plan to in the next two years 	Text field [maximum 2,500 characters]
Investing (Asset manager)*		
Investing (Asset owner)*		
Insurance underwriting (Insurance company)*		

C15 Biodiversity

Biodiversity

(C15.1) Is there board-level oversight and/or executive management-level responsibility for biodiversity-related matters within your organization?

Change from last year

New question

Connection to other frameworks

SDG

Goal 15: Life on land

Response options

Please complete the following table:

(*column/row appearance is dependent on selections in this or other questions)

Board-level oversight and/or executive management-level responsibility for biodiversity-related issues	Description of oversight and objectives relating to biodiversity*	Scope of board-level oversight [FS Only]*
<p>Select from:</p> <ul style="list-style-type: none">• Yes, both board-level oversight and executive management-level responsibility• Yes, board-level oversight• Yes, executive management-level responsibility• No, but we plan to have both within the next two years• No, and we do not plan to have both within the next two	<p>Text field [maximum 2,500 characters]</p>	<p>Select all that apply:</p> <ul style="list-style-type: none">• Risks and opportunities to our own operations• Risks and opportunities to our bank lending activities• Risks and opportunities to our investment activities• Risks and opportunities to our insurance underwriting activities• The impact of our own operations on biodiversity

years		<ul style="list-style-type: none"> • The impact of our bank lending activities on biodiversity • The impact of our investing activities on biodiversity • The impact of our insurance underwriting activities on biodiversity
-------	--	--

(C15.2) Has your organization made a public commitment and/or endorsed any initiatives related to biodiversity?

Change from last year

New question

Connection to other frameworks

SDG

Goal 12: Responsible consumption and production

Goal 13: Climate Action

Goal 15: Life on land

Response options

Please complete the following table:

(*column/row appearance is dependent on selections in this or other questions)

Indicate whether your organization made a public commitment or endorsed any initiatives related to biodiversity	Biodiversity-related public commitments*	Initiatives endorsed*
<p>Select from:</p> <ul style="list-style-type: none"> • Yes, we have made public commitments and publicly endorsed initiatives related to biodiversity • Yes, we have made public commitments only • Yes, we have endorsed initiatives only • No, but we plan to do so within the next 2 years • No, and we do not plan to do so within the next 2 years 	<p>Select all that apply:</p> <ul style="list-style-type: none"> • Commitment to Net Positive Gain • Commitment to No Net Loss • Adoption of the mitigation hierarchy approach • Commitment to not explore or develop in legally designated protected areas • Commitment to respect legally designated protected areas • Commitment to avoidance of negative impacts on 	<p>Select all that apply:</p> <ul style="list-style-type: none"> • CBD - Global Biodiversity Framework • SDG • CITES • F4B - Finance for Biodiversity • PBAF - Partnership for Biodiversity Accounting Financials [FS only] • Other, please specify

	threatened and protected species <ul style="list-style-type: none"> ● Commitment to no conversion of High Conservation Value areas ● Commitment to secure Free, Prior and Informed Consent (FPIC) of Indigenous Peoples ● Commitment to no trade of CITES listed species ● Other, please specify 	
--	--	--

(C15.3) Does your organization assess the impact of its value chain on biodiversity?

Change from last year

New question

Connection to other frameworks

SDG

Goal 12: Responsible consumption and production

Response options

Please complete the following table:

(*column/row appearance is dependent on selections in this or other questions)

Does your organization assess the impact of its value chain on biodiversity?	Portfolio [FS only]*
Select from: <ul style="list-style-type: none"> ● Yes, we assess impacts on biodiversity in both our upstream and downstream value chain ● Yes, we assess impacts on biodiversity in our upstream value chain only ● Yes, we assess impacts on biodiversity in our downstream value chain only ● No, but we plan to assess biodiversity-related impacts within the next two years ● No, and we do not plan to assess biodiversity-related impacts within the next two years 	Select all that apply: <ul style="list-style-type: none"> ● Bank lending portfolio (Bank) ● Investing portfolio (Asset manager) ● Investing portfolio (Asset owner) ● Insurance underwriting portfolio (Insurance company)

(C15.4) What actions has your organization taken in the reporting year to progress your biodiversity-related commitments?

Change from last year

New question

Connection to other frameworks

SDG

Goal 15: Life on Land

Response options

Please complete the following table:

(*column/row appearance is dependent on selections in this or other questions)

Have you taken any actions in the reporting period to progress your biodiversity-related commitments?	Type of action taken to progress biodiversity- related commitments*
Select from: <ul style="list-style-type: none">● Yes, we are taking actions to progress our biodiversity-related commitments● No, we are not taking any actions to progress our biodiversity-related commitments● No, we are not taking any actions to progress our biodiversity-related commitments, but we plan to within the next two years● No, and we do not plan to undertake any biodiversity-related actions	Select all that apply: <ul style="list-style-type: none">● Land/water protection● Land/water management● Species management● Education & awareness● Law & policy● Livelihood, economic & other incentives● Other, please specify

(C15.5) Does your organization use biodiversity indicators to monitor performance across its activities?

Change from last year

New question

Connection to other frameworks

SDG

Goal 12: Responsible consumption and production

Response options

Please complete the following table:

Does your organization use indicators to monitor biodiversity performance?	Indicators used to monitor biodiversity performance
Select from: <ul style="list-style-type: none"> • Yes, we use indicators • No, we do not use indicators, but plan to within the next two years • No 	Select all that apply: <ul style="list-style-type: none"> • State and benefit indicators • Pressure indicators • Response indicators • Other, please specify

(C15.6) Have you published information about your organization’s response to biodiversity-related issues for this reporting year in places other than in your CDP response? If so, please attach the publication(s).

Change from last year

New question

Connection to other frameworks

SDG

Goal 12: Responsible consumption and production

Response options

Please complete the following table. You are able to add rows by using the “Add Row” button at the bottom of the table.

(*column/row appearance is dependent on selections in this or other questions)

Report type	Content elements*	Attach the document and indicate where in the document the relevant biodiversity information is located*
Select from: <ul style="list-style-type: none"> • In mainstream financial reports • In other regulatory filings • In voluntary sustainability report or other voluntary communications • No publications • Other, please specify 	Select all that apply: <ul style="list-style-type: none"> • Content of biodiversity-related policies or commitments • Governance • Impacts on biodiversity • Details on biodiversity indicators • Influence on public policy and lobbying • Risks and opportunities • Biodiversity strategy 	Text field [250 characters] Attach your document here

	<ul style="list-style-type: none">Other, please specify	
--	---	--

[Add row]

C16 Signoff

Further information

(C-FI) Use this field to provide any additional information or context that you feel is relevant to your organization's response. Please note that this field is optional and is not scored.

Change from last year

No change

Response options

This is an open text question with a limit of 9,999 characters.
Please note that when copying from another document into the ORS, formatting is not retained.

Signoff

(C16.1) Provide details for the person that has signed off (approved) your CDP climate change response.

Change from last year

No change (2021 C15.1)

Response options

Please complete the following table:

Job title	Corresponding job category

Text field [maximum 200 characters]

Select from:

- Board chair
- Board/Executive board
- Director on board
- Chief Executive Officer (CEO)
- Chief Financial Officer (CFO)
- Chief Operating Officer (COO)
- Chief Procurement Officer (CPO)
- Chief Risk Officer (CRO)
- Chief Sustainability Officer (CSO)
- Other C-Suite Officer
- President
- Business unit manager
- Energy manager
- Environmental, health and safety manager
- Environment/Sustainability manager
- Facilities manager
- Process operation manager
- Procurement manager
- Public affairs manager
- Risk manager
- Other, please specify

SC Supply chain

Supply chain introduction

(SC0.0) If you would like to do so, please provide a separate introduction to this module.

Change from last year

No change

Response options

This is an open text question with a limit of 5,000 characters.

Please note that when copying from another document into the ORS, formatting is not retained.

(SC0.1) What is your company's annual revenue for the stated reporting period?

Change from last year

No change

Response options

Please complete the following table:

Annual revenue
Numerical field [enter a number from 0-999,999,999,999 using a maximum of 2 decimal places]

Allocating your emissions to your customers

(SC1.1) Allocate your emissions to your customers listed below according to the goods or services you have sold them in this reporting period.

Change from last year

Modified question

Connection to other frameworks

SDG

Goal 12: Responsible consumption and production

Response options

Please note that this table (for SC1.1) is designed so that only the customer that you select in column 1 ("Requesting member") will be able to see the data relevant to them. If you enter an answer without selecting a requesting member, your answer will not be viewable at all.

Please complete the following table. The table is displayed over several rows for readability. You are able to add rows by using the "Add Row" button at the bottom of the table.

Requesting member	Scope of emissions	Allocation level	Allocation level detail	Emissions in metric tons of CO2e	Uncertainty (± %)
Select from: [Drop-down menu of requesting members]	Select from: <ul style="list-style-type: none"> Scope 1 Scope 2 Scope 3 	Select from: <ul style="list-style-type: none"> Company wide Business unit (subsidiary company) Facility Commodity 	Text field [maximum 500 characters]	Numerical field [enter a number from 0-999,999,999,999 using a maximum of 4 decimal places]	Percentage field [enter a percentage from 0-999,999 using a maximum of 4 decimal places]
Major sources of emissions	Verified*	Allocation method	Market value or quantity of goods/services supplied to the requesting member	Unit for market value or quantity of goods/services supplied	Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

Text field [maximum 2,500 characters]	Select from: <ul style="list-style-type: none"> • Yes • No 	Select from drop-down options below	Numerical field [enter a number from 0-999,999,999,999 using a maximum of 4 decimal places]	Select from drop-down options below	Text field [maximum 5,000 characters]
---------------------------------------	--	-------------------------------------	---	-------------------------------------	---------------------------------------

[Add Row]

*Has the allocation of emissions to your customers been externally verified?

Description of allocation method drop-down options (column 9)

Select one of the following options:

<ul style="list-style-type: none"> • Allocation not necessary due to type of primary data available • Allocation not necessary as secondary data used • Allocation based on mass of products purchased • Allocation based on the volume of products purchased • Allocation based on the energy content of products purchased • Allocation based on the chemical content of products purchased 	<ul style="list-style-type: none"> • Allocation based on the number of units purchased • Allocation based on area • Allocation based on another physical factor • Allocation based on the market value of products purchased • Other, please specify
---	---

Unit for market value or quantity of goods/services supplied (column 11)

Select one of the following options:

<ul style="list-style-type: none"> • Currency • Kilograms • Pounds (lb) • Metric tons • Gallons • Liters • Cubic feet • Cubic meters 	<ul style="list-style-type: none"> • Square meters • Hectares • Megawatt hours (MWh) • Full time equivalents (FTE) • Hours • Kilometers • Passenger kilometers • Other, please specify
--	--

(SC1.2) Where published information has been used in completing SC1.1, please provide a reference(s).

Change from last year

No change

Response options

This is an open text question with a limit of 5,000 characters.

Please note that when copying from another document into the ORS, formatting is not retained.

(SC1.3) What are the challenges in allocating emissions to different customers, and what would help you to overcome these challenges?

Change from last year

No change

Response options

Please complete the following table. You are able to add rows by using the “Add Row” button at the bottom of the table.

Allocation challenges	Please explain what would help you overcome these challenges
<p>Select from:</p> <ul style="list-style-type: none"> ● Diversity of product lines makes accurately accounting for each product/product line cost ineffective ● Customer base is too large and diverse to accurately track emissions to the customer level ● Managing the different emission factors of diverse and numerous geographies makes calculating total footprint difficult ● Doing so would require we disclose business sensitive/proprietary information ● We face no challenges ● Other, please specify 	<p>Text field [maximum 2,500 characters]</p>

[Add Row]

(SC1.4) Do you plan to develop your capabilities to allocate emissions to your customers in the future?

Change from last year

No change

Response options

Select one of the following options:

- Yes
 - No
-

(SC1.4a) Describe how you plan to develop your capabilities.

Question dependencies

This question only appears if you select “Yes” in response to SC1.4.

Change from last year

No change

Response options

This is an open text question with a limit of 5,000 characters.

Please note that when copying from another document into the ORS, formatting is not retained.

(SC1.4b) Explain why you do not plan to develop capabilities to allocate emissions to your customers.

Question dependencies

This question only appears if you select “No” in response to SC1.4.

Change from last year

No change

Response options

This is an open text question with a limit of 5,000 characters.

Please note that when copying from another document into the ORS, formatting is not retained.

Collaborative opportunities

(SC2.1) Please propose any mutually beneficial climate-related projects you could collaborate on with specific CDP Supply Chain members.

Change from last year

No change

Connection to other frameworks

SDG

Goal 7: Affordable and clean energy

Response options

Please note that this table (for SC2.1) is designed so that only the customer that you select in column 1 (“Requesting member”) will be able to see the data relevant to them. If you enter an answer without selecting a requesting member, your answer will not be viewable at all.

Please complete the following table. You are able to add rows by using the “Add Row” button at the bottom of the table.

Requesting member	Group type of project	Type of project	Emissions targeted	Estimated timeframe for carbon reductions to be realized	Estimated lifetime CO2e savings	Estimated payback	Details of proposal
Select from: [Drop-down menu of requesting members]	Select from: <ul style="list-style-type: none"> ● Reduce Logistics Emissions ● Change to provision of goods and services ● New product or service ● Relationship sustainability assessment ● Change to supplier 	Select from drop-down options below	Select from: <ul style="list-style-type: none"> ● Actions to reduce customers' operational emissions (customer scope 1 & 2) ● Actions that would reduce our own operational emissions (our scope 1 & 2) 	Select from: <ul style="list-style-type: none"> ● 0-1 year ● 1-3 years ● 3-5 years ● Other, please specify 	Numerical field [enter a range of 0-999,999,999,999 using a maximum of 2 decimal places]	Select from: <ul style="list-style-type: none"> ● Cost/saving neutral ● 0-1 year ● 1-3 years ● 3-5 years ● Other, please specify 	Text field [maximum 5,000 characters]

	<ul style="list-style-type: none"> operations Other, please specify 		<ul style="list-style-type: none"> Actions that would reduce our own supply chain emissions (our own scope 3) Actions that would reduce both our own and our customers' emissions Other, please specify 				
--	---	--	--	--	--	--	--

[Add Row]

Type of project drop-down options (column 3)

Select one of the following options:

<p>Reduce Logistics Emissions</p> <ul style="list-style-type: none"> Consolidated logistics Changing transportation mode (switch from aviation to rail) Route optimization Changed timing of logistics Other, please specify <p>Change to provision of goods and services</p> <ul style="list-style-type: none"> Reduced packaging weight More online/virtual provision of services Other, please specify 	<p>Relationship sustainability assessment</p> <ul style="list-style-type: none"> Assessing products or services life-cycle footprint to identify efficiencies Sustainability audit of existing relationship Aligning goals to feed into customers targets and ambitions Other, please specify <p>Change to supplier operations</p> <ul style="list-style-type: none"> Implementation of energy reduction projects Increased levels of purchased renewable energy Undertaking life-cycle assessment Other, please specify
---	--

<p>New product or service</p> <ul style="list-style-type: none"> • New product or service that reduces customers operational emissions • New product or service that reduces customers products/services operational emissions • New product or service that has a lower upstream emissions footprint • Other, please specify 	<p>Other</p> <ul style="list-style-type: none"> • Other, please specify
---	--

(SC2.2) Have requests or initiatives by CDP Supply Chain members prompted your organization to undertake organizational-level emissions reduction initiatives?

Change from last year

No change

Response options

Select one of the following options:

- Yes
- No

(SC2.2a) Specify the requesting member(s) that have driven organizational-level emissions reduction initiatives, and provide information on the initiatives.

Question dependencies

This question only appears if you select “Yes” in response to SC2.2.

Change from last year

Modified question

Connection to other frameworks

SDG

Goal 7: Affordable and clean energy

Response options

Please note that this table (for SC2.2a) is designed so that only the customers that you select in column 1 (“Requesting member”) will be able to see the data relevant to them. If you enter an answer without selecting a requesting member, your answer will not be viewable at all.

Please complete the following table. The table is displayed over several rows for readability. You are able to add rows by using the “Add Row” button at the bottom of the table.

Requesting member	Initiative ID	Group type of project	Type of project
Select from: [Drop-down menu of requesting members]	Select from: [Drop-down menu of ID's]	Select from: <ul style="list-style-type: none"> ● Reduce Logistics Emissions ● Change to provision of goods and services ● New product or service ● Relationship sustainability assessment ● Change to supplier operations ● Other, please specify 	Select from drop-down options below
Description of the reduction initiative	Emissions reduction for the reporting year in metric tons of CO2e	Would you be happy for CDP supply chain members to highlight this work in their external communication?	
Text field [maximum 2,500 characters]	Numerical field [enter a range of 0-999,999,999,999 using a maximum of 2 decimal places]	Select from: <ul style="list-style-type: none"> ● Yes ● No 	

[Add Row]

Type of project drop-down options (column 4)

Select from:

Reduce Logistics Emissions <ul style="list-style-type: none"> ● Consolidated logistics ● Changing transportation mode (switch from aviation to rail) ● Route optimization 	Relationship sustainability assessment <ul style="list-style-type: none"> ● Assessing products or services life-cycle footprint to identify efficiencies ● Sustainability audit of existing relationship ● Aligning goals to feed into customers targets and ambitions
---	--

<ul style="list-style-type: none"> ● Changed timing of logistics ● Other, please specify <p>Change to provision of goods and services</p> <ul style="list-style-type: none"> ● Reduced packaging weight ● More online/virtual provision of services ● Other, please specify <p>New product or service</p> <ul style="list-style-type: none"> ● New product or service that reduces customers operational emissions ● New product or service that reduces customers products/services operational emissions ● New product or service that has a lower upstream emissions footprint ● Other, please specify 	<ul style="list-style-type: none"> ● Other, please specify <p>Change to supplier operations</p> <ul style="list-style-type: none"> ● Implementation of energy reduction projects ● Increased levels of purchased renewable energy ● Undertaking life-cycle assessment ● Other, please specify <p>Other</p> <ul style="list-style-type: none"> ● Other, please specify
--	---

Action Exchange

Questions SC3.1 - SC3.2a on the CDP Action Exchange have been removed for the 2022 disclosure cycle.

Product (goods and services) level data

(SC4.1) Are you providing product level data for your organization's goods or services?

Change from last year

No change

Response options

Select one of the following options:

- Yes, I will provide data

- No, I am not providing data

(SC4.1a) Give the overall percentage of total emissions, for all Scopes, that are covered by these products.

Question dependencies

This question only appears if you select “Yes, I will provide data” in response to SC4.1.

Change from last year

No change

Response options

Percentage field [enter a percentage from 0-100 using a maximum of 2 decimal places]

(SC4.2a) Complete the following table for the goods/services for which you want to provide data.

Question dependencies

This question only appears if you select “Yes, I will provide data” in response to SC4.1.

Change from last year

No change

Response options

Please complete the following table. The table is displayed over several rows for readability. You are able to add rows by using the “Add Row” button at the bottom of the table.

Name of good/ service		Description of good/ service		Type of product	SKU (Stock Keeping Unit)
Text field [maximum 2,400 characters]		Text field [maximum 2,400 characters]		Select from: <ul style="list-style-type: none"> • Final • Intermediate 	Text field [maximum 50 characters]
Total emissions in kg CO2e per unit	± % change from previous figure supplied	Date of previous figure supplied		Explanation of change	Methods used to estimate lifecycle emissions

Numerical field [enter a range of 0-999,999,999,999 using a maximum of 2 decimal places]	Percentage field [enter a percentage from -1000 - 1000 using a maximum of 10 decimal places]	Use the calendar button or enter dates manually in the format DD/MM/YYYY.	Text field [maximum 2,400 characters]	Select from: <ul style="list-style-type: none"> ● Bilan Carbone ● French Product Environmental Footprint ● Greenhouse Gas Accounting Sector Guidance for Pharmaceutical Products and Medical Devices ● GHG Protocol Product Accounting & Reporting Standard ● ISO 14040 & 14044 ● ISO 14025 ● EU Product Environmental Footprint (EUPEF) ● PAS 2050 ● WBCSD Life Cycle Metrics for Chemical Products ● Other, please specify
--	--	---	---------------------------------------	--

[Add Row]

(SC4.2b) Complete the following table with data for lifecycle stages of your goods and/or services.

Question dependencies

This question only appears if you select “Yes, I will provide data” in response to SC4.1.

Change from last year

No change

Response options

Please complete the following table. The table is displayed over several rows for readability. You are able to add rows by using the “Add Row” button at the bottom of the table.

Name of good/ service	Please select the scope	Please select the lifecycle stage	Emissions at the lifecycle stage in kg CO2e per unit	Is this stage under your ownership or control?
Text field [maximum 2,400 characters]	Select from: <ul style="list-style-type: none"> Scope 1 Scope 2 Scope 3 Scope 1 & 2 Scope 1, 2 & 3 Other, please specify 	Select from: <ul style="list-style-type: none"> Assembly Consumer use Cradle to gate Cradle to grave Distribution End of life/final disposal Energy/fuel Manufacturing Material acquisition Operation of premises Packaging Pre-processing processing Production Recycling Storage Transportation Waste Other, please specify 	Numerical field [enter a range of 0-999,999,999,999 using a maximum of 10 decimal places]	Select from: <ul style="list-style-type: none"> Yes No
Type of data used	Data quality		If you are verifying/assuring this product emissions data, please tell us how	
Select from: <ul style="list-style-type: none"> Primary Secondary Primary & secondary 	Text field [maximum 2,500 characters]		Text field [maximum 5,000 characters]	

[Add Row]

(SC4.2c) Please detail emissions reduction initiatives completed or planned for this product.

Question dependencies

This question only appears if you select “Yes, I will provide data” in response to SC4.1.

Change from last year

No change

Response options

Please complete the following table. You are able to add rows by using the “Add Row” button at the bottom of the table.

Name of good/service	Initiative ID	Description of initiative	Completed or planned	Emissions reductions in kg CO2e per unit
Text field [maximum 2,500 characters]	Select from: [Drop-down of ID's]	Text field [maximum 2,500 characters]	Select from: <ul style="list-style-type: none">CompletedOngoingPlanned	Numerical field [enter a range of 0-999,999,999,999 using a maximum of 2 decimal places]

[Add Row]

(SC4.2d) Have any of the initiatives described in SC4.2c been driven by requesting CDP Supply Chain members?

Question dependencies

This question only appears if you select “Yes, I will provide data” in response to SC4.1.

Change from last year

No change

Response options

Select one of the following options:

- Yes
- No

(SC4.2e) Explain which initiatives have been driven by requesting members.

Question dependencies

This question only appears if you select “Yes” in response to SC4.2d.

Change from last year

No change

Response options

Please complete the following table. You are able to add rows by using the “Add Row” button at the bottom of the table.
Please note that this table (for SC4.2e) is designed so that only the customer that you select in column 1 (“Requesting member”) will be able to see the data relevant to them. If you enter an answer without selecting a requesting member, your answer will not be viewable at all.

Requesting member	Name of good/service	Initiative ID
Select from: [Drop-down menu of requesting members]	Text field [maximum 2,500 characters]	Select from: [Drop-down of ID's]

[Add Row]

FW-FS Forests and Water Security (FS only)

FW-FS Governance

FW-FS Board oversight

(FW-FS1.1) Is there board-level oversight of forests- and/or water-related issues within your organization?

Question dependencies

This question only appears if you select an industry sector that has a potentially critical impact on forests and/or water security in column 4 of question C-FS0.7.

Change from last year

New question

Response options

Please complete the following table:

(*column/row appearance is dependent on selections in this or other questions)

Issue area(s)	Board-level oversight of this issue area	Explain why your organization does not have board-level oversight of this issue area and any plans to address this in the future*
Forests*	Select from: <ul style="list-style-type: none">YesNo, but we plan to within the next two yearsNo, and we do not plan to in the next two years	Text field [maximum 2,500 characters]
Water*		

(FW-FS1.1a) Identify the position(s) (do not include any names) of the individual(s) on the board with responsibility for forests- and/or water-related issues.

Question dependencies

This question only appears if you select “Yes” to any of the issue areas in FW-FS1.1.

Change from last year

New question

Response options

Please complete the following table. You are able to add rows by using the “Add Row” button at the bottom of the table.

(*dropdown appearance in this column is dependent on selections in this or other questions)

Issue area(s)*	Position of individual(s)	Please explain
Select all that apply: <ul style="list-style-type: none">● Forests● Water	Select all that apply: <ul style="list-style-type: none">● Board Chair● Director on board● Chief Executive Officer (CEO)● Chief Financial Officer (CFO)● Chief Operating Officer (COO)● Chief Procurement Officer (CPO)● Chief Risk Officer (CRO)● Chief Sustainability Officer (CSO)● Chief Credit Officer (CCO)● Chief Investment Officer (CIO)● Chief Underwriting Officer (CUO)● Other C-Suite Officer● President● Board-level committee● Other, please specify	Text field [maximum 2,500 characters]

[Add row]

(FW-FS1.1b) Provide further details on the board’s oversight of forests- and/or water-related issues.

Question dependencies

This question only appears if you select “Yes” to any of the issue areas in FW-FS1.1.

Change from last year

New question

Response options

Please complete the following table. You are able to add rows by using the “Add Row” button at the bottom of the table.

(*dropdown appearance in these columns is dependent on selections in this or other questions)

Issue area(s)*	Frequency with which the issue area(s) is a scheduled agenda item	Governance mechanisms into which this issue area(s) is integrated	Scope of board-level oversight*	Please explain
Select from: <ul style="list-style-type: none"> • Forests • Water 	Select from: <ul style="list-style-type: none"> • Scheduled – all meetings • Scheduled – some meetings • Sporadic - as important matters arise • Other, please specify 	Select all that apply: <ul style="list-style-type: none"> • Reviewing and guiding strategy • Reviewing and guiding major plans of action • Reviewing and guiding risk management policies • Reviewing and guiding annual budgets • Reviewing and guiding business plans • Setting performance objectives • Monitoring implementation and performance of objectives • Overseeing major capital expenditures, acquisitions and divestitures • Monitoring and overseeing progress against goals and targets for addressing 	Select all that apply: <ul style="list-style-type: none"> • Risks and opportunities to our banking activities • Risks and opportunities to our investment (asset management) activities • Risks and opportunities to our investment (asset ownership) activities • Risks and opportunities to our insurance underwriting activities • The impact of our banking activities on forests and/or water security • The impact of our investing (asset management) activities on forests and/or water security • The impact of our investing (asset ownership) activities on forests and/or water 	Text field [maximum 3,000 characters]

		forests- and/or water-related issues <ul style="list-style-type: none"> Other, please specify 	security <ul style="list-style-type: none"> The impact of our insurance underwriting activities on forests and/or water security 	
--	--	--	---	--

[Add row]

(FW-FS1.1c) Does your organization have at least one board member with competence on forests- and/or water-related issues?

Question dependencies

This question only appears if you select an industry sector that has a potentially critical impact on forests and/or water security in column 4 of question C-FS0.7.

Change from last year

New question

Response options

Please complete the following table:

(*column/row appearance is dependent on selections in this or other questions)

Issue area(s)	Board member(s) have competence on this issue area	Criteria used to assess competence of board member(s) on this issue area*	Primary reason for no board-level competence on this issue area*	Explain why your organization does not have at least one board member with competence on this issue area and any plans to address this in the future*
Forests*	Select from: <ul style="list-style-type: none"> Yes No, but we plan to address this within the next two years No, and we do not plan to address this within the next two years 	Text field [maximum 2,500 characters]	Select from: <ul style="list-style-type: none"> Important but not an immediate priority Judged to be unimportant, explanation provided Other, please specify 	Text field [maximum 2,500 characters]

Water*	<ul style="list-style-type: none"> Not assessed 			
--------	--	--	--	--

FW-FS Management responsibility

(FW-FS1.2) Provide the highest management-level position(s) or committee(s) with responsibility for forests- and/or water-related issues.

Question dependencies

This question only appears if you select an industry sector that has a potentially critical impact on forests and/or water security in column 4 of question C-FS0.7.

Change from last year

New question

Response options

Please complete the following table. You are able to add rows by using the “Add Row” button at the bottom of the table.

(*column/row/dropdown appearance is dependent on selections in this or other questions)

Name of the position(s) and/or committee(s)	Reporting line*	Issue area(s)*	Responsibility*	Coverage of responsibility*	Frequency of reporting to the board on forests- and/or water-related issues*
Select from: <ul style="list-style-type: none"> Chief Executive Officer (CEO) Chief Financial Officer (CFO) Chief Operating Officer (COO) Chief Procurement Officer (CPO) 	Select from: <ul style="list-style-type: none"> Reports to the Board directly CEO reporting line Risk – CRO reporting line Finance – CFO reporting line Investment – CIO 	Select all that apply: <ul style="list-style-type: none"> Forests Water 	Select from: <ul style="list-style-type: none"> Assessing risks and opportunities Managing risks and opportunities Both assessing and managing risks and opportunities Other, please specify 	Select all that apply: <ul style="list-style-type: none"> Risks and opportunities related to our banking portfolio Risks and opportunities related to our investing (asset management) activities 	Select from: <ul style="list-style-type: none"> More frequently than quarterly Quarterly Half-yearly Annually Less frequently than annually As important matters

<ul style="list-style-type: none"> ● Chief Risks Officer (CRO) ● Chief Sustainability Officer (CSO) ● Chief Investment Officer (CIO) ● Chief Credit Officer (CCO) ● Chief Underwriting Officer (CUO) ● Other C-Suite Officer, please specify ● President ● Risk committee ● Sustainability committee ● Safety, Health, Environment and Quality committee ● Corporate responsibility committee ● Credit committee ● Investment committee ● Responsible Investment committee ● Audit committee ● Other committee, please specify ● Business unit manager ● Energy manager ● Environmental, 	<ul style="list-style-type: none"> ● reporting line ● Operations – COO reporting line ● Corporate Sustainability/CSR reporting line ● Other, please specify 			<ul style="list-style-type: none"> ● Risks and opportunities related to our investing (asset ownership) activities ● Risks and opportunities related to our insurance underwriting activities 	<ul style="list-style-type: none"> ● arise ● Not reported to the board
---	---	--	--	---	--

<div>Health, and Safety manager</div> <div><div><div>● Environment/Sustainability manager</div><div>● Facility manager</div><div>● Process operation manager</div><div>● Procurement manager</div><div>● Public affairs manager</div><div>● Risk manager</div><div>● Portfolio/Fund manager</div><div>● ESG Portfolio/Fund manager</div><div>● Investment/credit/insurance analyst</div><div>● Dedicated responsible investment analyst</div><div>● Investor relations manager</div><div>● Risk analyst</div><div>● There is no management level responsibility for forests- and/or water-related issues</div><div>● Other, please specify</div></div></div>					
--	--	--	--	--	--

[Add Row]

FW-FS Risks and opportunities

FW-FS Risk management processes

(FW-FS2.1) Do you assess your portfolio's exposure to forests- and/or water-related risks and opportunities?

Question dependencies

This question only appears if you select an industry sector that has a potentially critical impact on forests and/or water security in column 4 of question C-FS0.7.

Change from last year

New question

Response options

Please complete the following table.

(*column/row appearance is dependent on selections in this or other questions)

Portfolio exposure	We assess our portfolio's exposure to this issue area	Explain why your portfolio's exposure is not assessed for this issue area and any plans to address this in the future*
Banking – Forests exposure*	Select from: <ul style="list-style-type: none">• Yes• No, but we plan to within the next two years• No, and we do not plan to in the next two years	Text field [maximum 2,500 characters]
Banking – Water exposure*		

Investing (Asset manager) – Forests exposure*		
Investing (Asset manager) – Water exposure*		
Investing (Asset owner) – Forests exposure*		
Investing (Asset owner) – Water exposure*		
Insurance underwriting – Forests exposure*		
Insurance underwriting – Water exposure*		

(FW-FS2.1a) Describe how you assess your portfolio's exposure to forests- and/or water-related risks and opportunities.

Question dependencies

This question only appears if you select “Yes” in response to FW-FS2.1 column 2.

Change from last year

New question

Reponse options

Please complete the following table.

(*dropdown appearance in this column is dependent on selections in this or other questions)

Portfolio*	Exposure to*	Type of risk management process	Proportion of portfolio covered by risk management process	Type of assessment	Time horizon(s) covered	Tools and methods used	Provide the rationale for implementing this process to assess your portfolio's exposure to forests- and/or water-related risks

							and opportunities
<p>Select from:</p> <ul style="list-style-type: none"> ● Banking (Bank) ● Investing (Asset manager) ● Investing (Asset owner) ● Insurance underwriting (Insurance company) 	<p>Select from:</p> <ul style="list-style-type: none"> ● Forests-related risks and opportunities ● Water-related risks and opportunities 	<p>Select from:</p> <ul style="list-style-type: none"> ● Integrated into multi-disciplinary company-wide risk management process ● A specific ESG-related risk management process 	<p>Percentage field [enter a number from 0-100]</p>	<p>Select from:</p> <ul style="list-style-type: none"> ● Qualitative only ● Quantitative only ● Qualitative and quantitative 	<p>Select all that apply:</p> <ul style="list-style-type: none"> ● Short-term ● Medium-term ● Long-term ● None of the above/ Not defined 	<p>Select all that apply:</p> <ul style="list-style-type: none"> ● Corporate Bond Water Credit Risk Analysis Tool ● Drought Stress Testing Tool ● ENCORE ● Environmental Justice Atlas ● External consultants ● Global Forests Watch Pro ● Internal tools/methods ● Investor Water Toolkit ● Risk models ● Scenario analysis ● Stress tests ● Sustainability Policy Transparency Toolkit (SPOTT) ● Trase 	<p>Text field [maximum 5,000 characters]</p>

						Finance <ul style="list-style-type: none"> ● WRI Aqueduct ● WWF Water Risk Filter ● UNEP FI Portfolio Impact Analysis Tool for Banks ● UNEP FI Corporate Impact Analysis Tool ● Other, please specify 	
--	--	--	--	--	--	--	--

[Add row]

(FW-FS2.2) Does your organization consider forests- and/or water-related information about clients/investees as part of its due diligence and/or risk assessment process?

Question dependencies

This question only appears if you select an industry sector that has a potentially critical impact on forests and/or water security in column 4 of question C-FS0.7.

Change from last year

New question

Response options

Please complete the following table.

(*column/row appearance is dependent on selections in this or other questions)

Portfolio and issue area the information relates to	We consider forests- and/or water-related information	Explain why information related to this issue area is not considered and any plans to address this in the future*
Banking – Forests-related information*	Select from: <ul style="list-style-type: none"> • Yes • No, but we plan to do so within the next two years • No, and we do not plan to in the next two years 	Text field [maximum 2,500 characters]
Banking – Water-related information*		
Investing (Asset manager) – Forests-related information*		
Investing (Asset manager) – Water-related information*		
Investing (Asset owner) – Forests-related information*		
Investing (Asset owner) – Water-related information*		
Insurance underwriting – Forests-related information*		
Insurance underwriting – Water-related information*		

(FW-FS2.2a) Indicate the forests- and/or water-related information your organization considers about clients/investees as part of your due diligence and/or risk assessment process, and how this influences decision making.

Question dependencies

This question only appears if you select “Yes” in response to FW-FS2.2 Column 2.

Change from last year

New question

Response options

Please complete the following table.

(*dropdown appearance in this column is dependent on selections in this or other questions)

Portfolio*	Information related to*	Type of information considered*	Process through which information is obtained	Industry sector(s) covered by due diligence and/or risk assessment process	State how these forests- and/or water-related information influences your decision making
<p>Select from:</p> <ul style="list-style-type: none"> Banking (Bank) Investing (Asset manager) Investing (Asset owner) Insurance underwriting (Insurance company) 	<p>Select from:</p> <ul style="list-style-type: none"> Forests Water 	<p>Select all that apply:</p> <ul style="list-style-type: none"> Scope and content of forests policy [F] Commitment to eliminate deforestation/conversion of other natural ecosystems [F] Forests risk commodity volumes [F] Certification of forests risk commodities [F] Proportion of forest risk commodity volumes in compliance with no deforestation/conversion [F] Traceability of forest risk commodities [F] Origin of forest risk commodities [F] Scope and content of water policy [W] 	<p>Select all that apply:</p> <ul style="list-style-type: none"> Directly from the client/investee From an intermediary or business partner Data provider Public data sources Other, please specify 	<p>Select all that apply:</p> <ul style="list-style-type: none"> Energy Materials Capital Goods Commercial & Professional Services Transportation Automobiles & Components Consumer Durables & Apparel Consumer Services Retailing Food & Staples Retailing Food, Beverage & Tobacco Household & Personal Products Health Care Equipment & Services Pharmaceuticals, Biotechnology & Life 	<p>Text field [maximum 2,500 characters]</p>

		<ul style="list-style-type: none"> ● Water withdrawal and/or consumption volumes [W] ● Water withdrawn from water stressed areas [W] ● Water discharge treatment data [W] ● Breaches to local water regulations [W] ● Impingements on the human right to water in communities [W] ● Access to WASH in the workplace [W] ● Other, please specify 		Sciences <ul style="list-style-type: none"> ● Software & Services ● Technology Hardware & Equipment ● Semiconductors & Semiconductor Equipment ● Telecommunication Services ● Media & Entertainment ● Utilities ● Real Estate ● Other, please specify 	
--	--	--	--	---	--

[Add row]

FW-FS Risk disclosure

(FW-FS2.3) Have you identified any inherent forests- and/or water-related risks in your portfolio with the potential to have a substantive financial or strategic impact on your business?

Question dependencies

This question only appears if you select an industry sector that has a potentially critical impact on forests and/or water security in column 4 of question C-FS0.7.

Change from last year

New question

Response options

Please complete the following table.

(*column/row appearance is dependent on selections in this or other questions)

Issue area(s)	Risks identified for this issue area	Primary reason why your organization has not identified any substantive risks for this issue area*	Explain why your organization has not identified any substantive risks for this issue area*
Forests*	Select from: <ul style="list-style-type: none"> • Yes • No 	Select from: <ul style="list-style-type: none"> • Risks exist, but none with the potential to have a substantive financial or strategic impact on business • Evaluation in process • Not yet evaluated • Other, please specify 	Text field [maximum 2,500 characters]
Water*			

(FW-FS2.3a) Provide details of forests- and/or water-related risks in your portfolio with the potential to have a substantive financial or strategic impact on your business.

Question dependencies

This question only appears if you select “Yes” in response to FW-FS2.3 column 2.

Change from last year

New question

Response options

Please complete the following table. You are able to add rows by using the “Add row” button at the bottom of the table.

(*dropdown appearance in this column is dependent on selections in this or other questions)

Identifier	Portfolio where risk driver occurs*	Issue area risk relates to*	Risk type	Primary risk driver	Primary potential financial impact	Risk type mapped to traditional financial services industry risk classification
Select from:	Select from:	Select from:	Select from:	Select from drop-down	Select from drop-down	Select from:

<ul style="list-style-type: none"> Risk1 - Risk100 	<ul style="list-style-type: none"> Banking (Bank) portfolio Investing (Asset manager) portfolio Investing (Asset owner) portfolio Insurance underwriting (Insurance company) portfolio 	<ul style="list-style-type: none"> Forests Water 	<ul style="list-style-type: none"> Current regulation Emerging regulation Legal Technology Market Reputation Acute physical Chronic physical 	options below	options below	<ul style="list-style-type: none"> Capital adequacy and risk-weighted assets Liquidity risk Funding risk Market risk Credit risk Insurance risk Reputational risk Policy and legal risk Systemic risk Operational risk Strategic risk Other non-financial risk None 			
Company-specific description		Time horizon		Likelihood		Magnitude of impact		Are you able to provide a potential financial impact figure?	
Text field [maximum 2,500 characters]		Select from: <ul style="list-style-type: none"> Short-term Medium-term Long-term Unknown 		Select from: <ul style="list-style-type: none"> Virtually certain Very likely Likely More likely than not About as likely as not Unlikely Very unlikely Exceptionally unlikely Unknown 		Select from: <ul style="list-style-type: none"> High Medium-high Medium Medium-low Low Unknown 		Select from: <ul style="list-style-type: none"> Yes, a single figure estimate Yes, an estimated range No, we do not have this figure 	
Potential financial	Potential financial	Potential financial	Explanation of financial	Cost of response to risk	Description of response	Comment			

impact figure (currency)	impact figure - minimum (currency)	impact figure - maximum (currency)	impact figure		and explanation of cost calculation	
Numerical field [enter a number from 0 to 999,999,999,999,999 using up to 2 decimal places]	Numerical field [enter a number from 0 to 999,999,999,999,999 using up to 2 decimal places]	Numerical field [enter a number from 0 to 999,999,999,999,999 using up to 2 decimal places]	Text field [maximum 2,500 characters]	Numerical field [enter a number from 0 to 999,999,999,999,999 using up to 2 decimal places]	Text field [maximum 2,500 characters]	Text field [maximum 2,500 characters]

[Add row]

Primary risk driver (column 5)

Select one of the following options:

<p>Current regulation</p> <ul style="list-style-type: none"> • Mandates on and regulation of existing products and services [F, W] • Lack of mature certification and sustainability standards for forest risk commodities [F] • Land tenure regulations and uncertainty involving land ownership and occupancy rights [F] • Increased difficulty in obtaining withdrawals/operations permit [W] • Moratoria and voluntary agreements [F, W] • Higher water prices [W] • Other, please specify <p>Emerging regulation</p> <ul style="list-style-type: none"> • Mandates on and regulation of existing products and services [F, W] • Lack of mature certification and sustainability standards for forest risk commodities [F] • Land tenure regulations and uncertainty involving land ownership and occupancy rights [F] • Increased difficulty in obtaining withdrawals/operations permit [W] • Moratoria and voluntary agreements [F, W] • Higher water prices [W] • Regulatory uncertainty (F,W) • Other, please specify 	<p>Reputation</p> <ul style="list-style-type: none"> • Shifts in consumer preferences [F, W] • Stigmatization of sector in which your clients/investees operate [F, W] • Increased stakeholder concern or negative stakeholder feedback [F, W] • Lending that could create or contribute to systemic risk for the economy [F, W] • Investing that could create or contribute to systemic risk for the economy [F, W] • Insurance underwriting that could create or contribute to systemic risk for the economy [F, W] • Negative media coverage related to financing/insuring of projects or activities with negative impacts on forests [F] • Negative media coverage related to financing/insuring of projects or activities with negative impacts on water [W] • Community opposition [F, W] • Inadequate access to water, sanitation, and hygiene services [W] • Other, please specify <p>Acute physical</p> <ul style="list-style-type: none"> • Avalanche • Cold wave/frost • Cyclone, hurricane, typhoon • Drought
--	--

Legal

- Exposure to litigation and/or sanctions [F, W]
- Uncertainties around legality of forests risk commodities produced or consumed by clients [F]
- Lending that could create or contribute to systemic risk for the economy [F, W]
- Investing that could create or contribute to systemic risk for the economy [F, W]
- Insurance underwriting that could create or contribute to systemic risk for the economy [F, W]
- Other, please specify

Technology

- Limited access to sustainable techniques of forest risk commodity production [F]
- Substitution of existing products with lower water impact options [W]
- Unsuccessful investment in new technologies [W]
- Other, please specify

Market

- Changing customer behavior [F, W]
- Uncertainty in market signals [F, W]
- Increased cost of raw materials, including forest risk commodities [F]
- Availability of affordable certified sustainable forest risk commodities [F]
- Inability to attract co-financiers and/or investors into deals due to forests- and/or water-related issues [F, W]
- Loss of clients due to a fund's poor environmental performance outcomes [F, W]
- Contraction of insurance markets, leaving clients exposed and changing the risk parameters of the credit [F, W]
- Rise in risk-based pricing of insurance policies (beyond demand elasticity) [F, W]
- Other, please specify

- Flood (coastal, fluvial pluvial, groundwater)
- Glacial lake outburst
- Heat wave
- Heavy precipitation (rain, hail, snow/ice)
- Landslide
- Pollution incident
- Storm (including blizzards, dust and sandstorms)
- Subsidence
- Tornado
- Wildfire
- Other, please specify

Chronic physical

- Changing precipitation patterns and types (rain, hail, snow/ice)
- Changing temperature (air, freshwater, marine water)
- Changing wind patterns
- Change in land-use
- Coastal erosion
- Declining water quality
- Deforestation
- Ecosystem vulnerability
- Heat stress
- Inadequate infrastructure
- Increased levels of plastic in freshwater bodies
- Ocean acidification
- Permafrost thawing
- Poorly managed sanitation
- Precipitation and/or hydrological variability
- Saline intrusion
- Sea level rise
- Soil degradation
- Soil erosion
- Solifluction
- Temperature variability

- Water scarcity
- Water stress
- Other, please specify

Primary potential financial impact (column 6)

Select one of the following options:

- Increased direct costs
- Increased indirect (operating) costs
- Increased capital expenditures
- Increased credit risk
- Increased insurance claims liability
- Requirement to hold increased amounts of regulatory capital
- Decreased revenues due to reduced demand for products and services
- Decreased revenues due to reduced production capacity
- Decreased access to capital
- Fewer client deposits resulting in reduced sources of funding
- Decreased asset values or asset useful life leading to write-offs, asset impairment or early retirement of existing assets
- Reduced profitability of investment portfolios
- Devaluation of collateral and potential for stranded, illiquid assets
- Other, please specify

FW-FS Opportunity disclosure

(FW-FS2.4) Have you identified any inherent forests- and/or water-related opportunities in your portfolio with the potential to have a substantive financial or strategic impact on your business?

Question dependencies

This question only appears if you select an industry sector that has a potentially critical impact on forests and/or water security in column 4 of question C-FS0.7.

Change from last year

New question

Response options

Please complete the following table.

(*column/row appearance is dependent on selections in this or other questions)

Issues area(s)	Opportunities identified for this issue area	Primary reason why your organization has not identified any substantive opportunities for this issue area*	Explain why your organization has not identified any substantive opportunities for this issue area*
Forests*	Select from: <ul style="list-style-type: none">• Yes• No	Select from: <ul style="list-style-type: none">• Opportunities exist, but we are unable to realize them• Opportunities exist, but none with the potential to have a substantive financial or strategic impact on business• Evaluation in process• Judged to be unimportant• Not yet evaluated• Other, please specify	Text field [maximum 2,500 characters]
Water*			

(FW-FS2.4a) Provide details of forests- and/or water-related opportunities in your portfolio with the potential to have a substantive financial or strategic impact on your business.

Question dependencies

This question only appears if you select “Yes” in response to FW-FS2.4 column 2.

Change from last year

New question

Response options

Please complete the following table. You are able to add rows by using the “Add row” button at the bottom of the table.

(*dropdown appearance in this column is dependent on selections in this or other questions)

Identifier	Portfolio where opportunity occurs*	Issue area opportunity relates to*	Opportunity type	Primary opportunity driver	Primary potential financial impact	
Select from: <ul style="list-style-type: none"> ● Opp1 - Opp100 	Select from: <ul style="list-style-type: none"> ● Banking (Bank) portfolio ● Investing (Asset manager) portfolio ● Investing (Asset owner) portfolio ● Insurance underwriting (Insurance company) portfolio 	Select from: <ul style="list-style-type: none"> ● Forests ● Water 	Select from: <ul style="list-style-type: none"> ● Products and services ● Markets ● Resilience ● Reputation 	Select from drop-down options below	Select from drop-down options below	
Company-specific description	Time horizon	Likelihood	Magnitude of impact	Are you able to provide a potential financial impact figure?		
Text field [maximum 2,500 characters]	Select from: <ul style="list-style-type: none"> ● Short-term ● Medium-term ● Long-term ● Unknown 	Select from: <ul style="list-style-type: none"> ● Virtually certain ● Very likely ● Likely ● More likely than not ● About as likely as not ● Unlikely ● Very unlikely ● Exceptionally unlikely ● Unknown 	Select from: <ul style="list-style-type: none"> ● High ● Medium-high ● Medium ● Medium-low ● Low ● Unknown 	Select from: <ul style="list-style-type: none"> ● Yes, a single figure estimate ● Yes, an estimated range ● No, we do not have this figure 		
Potential financial impact figure (currency)	Potential financial impact figure - minimum	Potential financial impact figure -	Explanation of financial impact figure	Cost to realize opportunity	Strategy to realize opportunity and	Comment

	(currency)	maximum (currency)			explanation of cost calculation	
Numerical field [enter a number from 0 to 999,999,999,999,999 using up to 2 decimal places]	Numerical field [enter a number from 0 to 999,999,999,999,999 using up to 2 decimal places]	Numerical field [enter a number from 0 to 999,999,999,999,999 using up to 2 decimal places]	Text field [maximum 2,500 characters]	Numerical field [enter a number from 0 to 999,999,999,999,999 using up to 2 decimal places]	Text field [maximum 2,500 characters]	Text field [maximum 2,500 characters]

[Add row]

Primary opportunity driver (column 5)

Select one of the following options:

<p>Products and services</p> <ul style="list-style-type: none"> ● Development and/or expansion of financing products and solutions supporting sustainable forest risk commodity supply chains [F] ● Development and/or expansion of financing products and solutions supporting water security [W] ● Ability to diversify business activities ● Shift in consumer preferences ● Reputational benefits resulting in increased demand for products and services ● Other, please specify <p>Markets</p> <ul style="list-style-type: none"> ● Access to new markets ● Use of public-sector incentives ● Access to new assets and locations needing insurance coverage ● Increased diversification of financial assets ● Reduced risk of asset stranding considered in investment decision making ● More timely preparation for investors in adhering to current and potentially stricter future regulation in relation to fiduciary duty ● Increased demand for funds that invest in companies that have positive environmental credentials ● Enhanced financial performance of investees as a result of being able to access new 	<p>Resilience</p> <ul style="list-style-type: none"> ● Resource substitutes/diversification ● New products and services related to ensuring resiliency ● New significant infrastructure investments [W] ● Other, please specify <p>Reputation</p> <ul style="list-style-type: none"> ● Reputational benefits of sector in which our clients/investees operate ● Positive stakeholder feedback ● Positive media coverage related to financing/insuring of projects or activities with positive impacts on forests [F] ● Positive media coverage related to financing/insuring of projects or activities with positive impacts on water [W] ● Other, please specify
---	--

<p>markets and develop new products to meet environmental consumer demand</p> <ul style="list-style-type: none"> • The development of new revenue streams from new/emerging environmental markets and products • Improved ratings by sustainability/ESG indexes • Increased demand for certified forest risk commodities [F] • Increased demand for low water impact products and services [W] • Other, please specify 	
---	--

Primary potential financial impact (column 6)

Select one of the following options:

- Reduced direct costs
 - Reduced indirect (operating) costs
 - Reduced credit risk
 - Requirement to hold reduced amounts of regulatory capital
 - Increased revenues resulting from increased demand for products and services
 - Increased revenues through access to new and emerging markets
 - Increased revenues resulting from increased production capacity
 - Increased access to capital
 - More client deposits resulting in increased sources of funding
 - Increased value of fixed assets
 - Increased diversification of financial assets
 - Increased portfolio value due to upward revaluation of assets
 - Other, please specify
-

FW-FS Business strategy

FW-FS Strategy and financial planning

(FW-FS3.1) Do you take forests- and/or water-related risks and opportunities into consideration in your organization's strategy and/or financial planning?

Question dependencies

This question only appears if you select an industry sector that has a potentially critical impact on forests and/or water security in column 4 of question C-FS0.7.

Change from last year

New question

Response options

Please complete the following table.

(*column/row appearance is dependent on selections in this or other questions)

Issue area	Risks and opportunities related to this issue area taken into consideration in strategy and/or financial planning	Description of influence on organization's strategy including own commitments*	Financial planning elements that have been influenced*	Description of influence on financial planning*	Explain why forests- and/or water-related risks and opportunities have not influenced your strategy and/or financial planning*
Forests*	Select from: <ul style="list-style-type: none">Yes, we take these risks and opportunities into consideration in the	Text field [maximum 2,500 characters]	Select all that apply: <ul style="list-style-type: none">RevenuesIndirect costsCapital allocation	Text field [maximum 2,500 characters]	Text field [maximum 2,500 characters]

	<p>organization's strategy and financial planning</p> <ul style="list-style-type: none"> ● Yes, we take these risks and opportunities into consideration in the organization's strategy ● Yes, we take these risks and opportunities into consideration in our financial planning ● No, we do not take risks and opportunities into consideration 		<ul style="list-style-type: none"> ● Access to capital ● Assets ● Liabilities ● Provisions or general reserves ● Claims reserves ● None of the above 		
Water*					

FW-FS Scenario analysis

(FW-FS3.2) Has your organization conducted any scenario analysis to identify forests- and/or water-related outcomes?

Question dependencies

This question only appears if you select an industry sector that has a potentially critical impact on forests and/or water security in column 4 of question C-FS0.7.

Change from last year

New question

Response options

Please complete the following table.

(*column/row appearance is dependent on selections in this or other questions)

Issue area(s)	Scenario analysis conducted to identify outcomes for this issue area	Type of scenario analysis used*	Parameters, assumptions, analytical choices*	Description of outcomes for this issue area*	Explain how the outcomes identified using scenario analysis have influenced your strategy*	Explain why your organization has not conducted scenario analysis for this issue area and any plans to address this in the future*
Forests*	Select from: <ul style="list-style-type: none"> • Yes, we have conducted scenario analysis and we have identified outcomes for this issue area • Yes, we have conducted scenario analysis, but we have not identified any outcomes for this issue area • No, we have not conducted any scenario analysis to identify outcomes for this issue area, but we plan to in the next two years • No, we have not 	Select all that apply: <ul style="list-style-type: none"> • Climate-related • Land-use change • Water-related • Socioeconomic • Other, please specify 	Text field [maximum 2,500 characters]	Text field [maximum 1,500 characters]	Text field [maximum 1,500 characters]	Text field [maximum 2,500 characters]

	conducted any scenario analysis to identify outcomes for this issue area, and we don't plan to in the next two years					
Water*						

FW-FS Products and services

(FW-FS3.3) Do any of your existing products and services enable clients to mitigate deforestation and/or water insecurity?

Question dependencies

This question only appears if you select an industry sector that has a potentially critical impact on forests and/or water security in column 4 of question C-FS0.7.

Change from last year

New question

Response options

Please complete the following table.

(*column/row appearance is dependent on selections in this or other questions)

Issue area(s)	Existing products and services that enable clients to mitigate deforestation and/or water insecurity	Explain why your organization does not offer products and services which enable clients to mitigate deforestation and/or water insecurity and any plans to address this in the future*
Forests*	Select from:	Text field [maximum 2,500 characters]

Water*	<ul style="list-style-type: none"> • Yes • No, but we plan to address this within the next two years • No, and we do not plan to address this in the next two years 	
--------	--	--

(FW-FS3.3a) Provide details of your existing products and services that enable clients to mitigate deforestation and/or water insecurity.

Question dependencies

This question only appears if you select “Yes” in response to FW-FS3.3 column 2.

Change from last year

New question

Response options

Please complete the following table. You are able to add rows by using the “Add row” button at the bottom of the table.

(*dropdown appearance in these columns is dependent on selections in this or other questions)

Product type*	Taxonomy or methodology used to classify product(s)	Description of product(s)	Product enables clients to mitigate*	Type of activity financed, invested in or insured*	Portfolio value (unit currency – as specified in C0.4)	% of total portfolio value
Select from: Banking <ul style="list-style-type: none"> • Corporate loans • Retail loans • Corporate real estate • Retail mortgages 	Select from: <ul style="list-style-type: none"> • Low-carbon Investment (LCI) Taxonomy • Climate Bonds Taxonomy • The EU Taxonomy for environmentally sustainable 	Text field [maximum 2,500 characters]	Select all that apply: <ul style="list-style-type: none"> • Deforestation • Water insecurity 	Select all that apply: <ul style="list-style-type: none"> • Sustainable forest management [F] • Forest protection [F] • Forests restoration [F] • Afforestation [F] 	Numerical field [enter a number from 0 to 999,999,999,999,999 using up to 2 decimal places]	Percentage field [enter a percentage from 0-100]

<ul style="list-style-type: none"> ● Trade finance ● Asset finance ● Project finance ● Debt and equity underwriting ● Other, please specify 	<ul style="list-style-type: none"> ● economic activities ● Evaluating the carbon-reducing impacts of ICT ● Green Bond Principles (ICMA) ● ISO 14040/44 Standards ● LMA Green Loan Principles ● LMA Sustainability Link Loans Principles ● Externally classified using other taxonomy or methodology, please specify ● Internally classified 			<ul style="list-style-type: none"> ● Sustainable agriculture [F, W] ● Water supply and sewer networks infrastructure [W] ● Water treatment infrastructure [W] ● Wastewater treatment infrastructure [W] ● WASH services [W] ● Water resources and ecosystem protection [W] ● Flood/drought resilience [W] ● Other, please specify 		
Investing						
<ul style="list-style-type: none"> ● Fixed Income ● Listed Equity ● Private Equity ● Real estate/Property ● Infrastructure ● Commodities ● Forestry ● Hedge funds ● Mutual funds ● Fund of funds ● Derivatives ● Other, please specify 						
Insurance						
<ul style="list-style-type: none"> ● Property & Casualty ● Construction & Engineering ● Agribusiness ● Motor ● Marine ● Life ● Health ● Reinsurance 						

<ul style="list-style-type: none"> Other, please specify 						
---	--	--	--	--	--	--

[Add row]

FW-FS Policy framework

(FW-FS3.4) Does the policy framework for the portfolio activities of your organization include forests- and/or water-related requirements that clients/investees need to meet?

Question dependencies

This question only appears if you select an industry sector that has a potentially critical impact on forests and/or water security in column 4 of question C-FS0.7.

Change from last year

New question

Response options

Please complete the following table.

(*column/row appearance is dependent on selections in this or other questions)

Issue area(s)	Policy framework includes this issue area	Explain why your organization does not include this issue area in the policy framework and any plans to address this in the future*
Forests*	Select from: <ul style="list-style-type: none"> Yes No, but we plan to include this issue area within the next two years No, and we do not plan to include this issue area in the next two years 	Text field [maximum 2,500 characters]
Water*		

(FW-FS3.4a) Provide details of the policies which include forests- and/or water-related requirements that clients/investees need to meet.

Question dependencies

This question only appears if you select “Yes” in response to FW-FS3.4.

Change from last year

New question

Response options

Please complete the following table. You are able to add rows by using the “Add row” button at the bottom of the table.

(*column/row/dropdown appearance is dependent on selections in this or other questions)

Portfolio*	Issue area(s) the policy covers*	Type of policy*	Portfolio coverage of policy	Policy availability	Attach documents relevant to your policy	Criteria required of clients/investees*	Value chain stages of client/investee covered by criteria
Select from: <ul style="list-style-type: none"> Banking (Bank) Investing (Asset manager) Investing (Asset owner) Insurance (Insurance company) 	Select from: <ul style="list-style-type: none"> Forests Water 	Select all that apply: <p>Banking:</p> <ul style="list-style-type: none"> Credit/lending policy Risk policy Underwriting policy Policy related to other products and services Engagement policy Pricing policy Other, 	Percentage field [enter a percentage from 0-100]	Select from: <ul style="list-style-type: none"> Publicly available Not publicly available 	[Attachment functionality]	Select all that apply from drop-down options below	Select from: <ul style="list-style-type: none"> Direct operations only Direct operations and supply chain

		<p>please specify</p> <p>Investing:</p> <ul style="list-style-type: none">● Credit policy● Risk policy● Sustainable/ Responsible Investment Policy● Investment policy/strate gy● Policy related to other products and services● Active ownership policy● Pricing policy● Other, please specify <p>Insurance:</p> <ul style="list-style-type: none">● Risk policy● Insurance underwriting policy● Policy related to other products and services					
--	--	---	--	--	--	--	--

		<ul style="list-style-type: none"> Engagement policy Pricing policy Other, please specify 					
Timeframe for compliance with policy criteria	Industry sectors covered by the policy	Forest risk commodities covered by the policy*	Forest risk commodity supply chain stage covered by the policy*	Exceptions to policy based on*	Explain how criteria coverage and/or exceptions have been determined		
<p>Select from:</p> <ul style="list-style-type: none"> Complying with criteria is a pre-requisite for business Clients/investees must be compliant within the next year Clients/investees must be compliant within the next 2 years Clients/investees must be compliant within the next 5 years No timeframe 	<p>Select all that apply:</p> <ul style="list-style-type: none"> Energy Materials Capital Goods Commercial & Professional Services Transportation Automobiles & Components Consumer Durables & Apparel Consumer Services Retailing Food & Staples Retailing Food, Beverage & Tobacco Household & Personal Products Health Care Equipment & Services Pharmaceuticals, 	<p>Select all that apply:</p> <ul style="list-style-type: none"> All agricultural commodities Timber products Palm oil Cattle products Soy Rubber Cocoa Coffee 	<p>Select all that apply:</p> <ul style="list-style-type: none"> Production Processing Trading Manufacturing Retailing 	<p>Select all that apply:</p> <ul style="list-style-type: none"> Geography Subsidiaries Industry sector Line of Business Products and services Transaction size Segment of the value chain Other, please specify 	<p>Text field [maximum 2,500 characters]</p>		

	Biotechnology & Life Sciences <ul style="list-style-type: none"> ● Software & Services ● Technology Hardware & Equipment ● Semiconductors & Semiconductor Equipment ● Telecommunication Services ● Media & Entertainment ● Utilities ● Real Estate ● Other, please specify 				
--	--	--	--	--	--

[Add row]

Criteria required of clients/investees (column 8)

Select all that apply from the following options:

<p>Forests-related criteria</p> <ul style="list-style-type: none"> ● Have a documented forests policy ● Commit to no deforestation/conversion of other natural ecosystems ● Commit to no development on peat regardless of depth ● Restore and compensate to address past deforestation or conversion ● Avoid negative impacts on threatened and protected species and habitats ● Commit to no land clearance by burning or clearcutting ● Commit to no conversion of High Conservation Value areas ● Commit to no conversion of High Carbon Stock forests ● Collaborate in landscapes/jurisdictions to progress shared sustainable land use goals ● Commit to no activities in IUCN protected areas categories I – IV ● Commit to no activities in Ramsar sites. ● Commit to recognition of legal and customary land tenure rights 	<p>Water-related criteria</p> <ul style="list-style-type: none"> ● Have a documented water policy ● Comply with all applicable local, national and international laws and water regulations ● Meeting minimum, sector-specific discharge treatment processes ● Commit to safely managed Water, Sanitation and Hygiene (WASH) in the workplace ● Monitor water withdrawals, discharges and water quality parameters ● Disclose water-related information publicly ● Reduce water withdrawals and/or consumption ● Reduce/eliminate water pollution ● Improve water efficiency ● Set a water withdrawal and/or consumption reduction target ● Set a water pollution reduction target ● Conduct a water-related risk assessment that includes water availability and water quality
---	---

<ul style="list-style-type: none"> ● Secure Free, Prior and Informed Consent (FPIC) of indigenous peoples and local communities ● Adopt the UN International Labour Organization principles ● Have transparent and accessible mechanisms to resolve grievances and remediate any adverse impacts on indigenous people and local communities ● Comply with all applicable local, national and international laws and regulations ● Restricting sourcing of forest risk commodities to verified legal and known sources ● Set a third-party certification target(s) ● Use credible third-party certification schemes for forest risk commodities produced/sourced ● Set a traceability target(s) ● Trace forest risk commodities to a point at which deforestation-free status can be assessed ● Disclose forests-related information publicly ● Other, please specify 	<p>at a basin/catchment level</p> <ul style="list-style-type: none"> ● Engage/support their suppliers to minimize negative impacts on water ● Collaborate with other stakeholders (companies, NGOs, communities, local governments) within a basin to manage water ● Set a water-related science-based target ● Other, please specify
---	---

FW-FS Financing agreements

(FW-FS3.5) Does your organization include covenants in financing agreements to reflect and enforce your forests- and/or water-related policies?

Question dependencies

This question only appears if you select “Banking” in response to C-FS0.7 and you select an industry sector that has a potentially critical impact on forests and/or water security in column 4 of the same question.

Change from last year

New question

Response options

Please complete the following table.

(*column/row appearance is dependent on selections in this or other questions)

Issue area(s)	Covenants included in financing agreements to reflect and enforce policies for this issue area	Explain how the covenants included in financing agreements relate to your policies for this issue area*	Explain why your organization does not include covenants for this issue area in financing agreements and any plans to address this in the future*
Forests*	Select from: <ul style="list-style-type: none"> • Yes • No, but we plan within the next two years • No, and we do not plan to in the next two years 	Text field [maximum 2,500 characters]	Text field [maximum 2,500 characters]
Water*			

FW-FS Engagement

FW-FS Engagement with clients/investees

(FW-FS4.1) Do you engage with your clients/investees on forests- and/or water-related issues?

Question dependencies

This question only appears if you select an industry sector that has a potentially critical impact on forests and/or water security in column 4 of question C-FS0.7.

Change from last year

New question

Response options

Please complete the following table. You are able to add rows by using the “Add row” button at the bottom of the table.

(*column/row appearance is dependent on selections in this or other questions)

Clients/investees and issue area the engagement relates to	We engage with clients/investees on this issue area	Explain why you do not engage with your clients/investees on the issue area and any plans to address this in the future*
Clients – Forests*	Select from: <ul style="list-style-type: none">• Yes• No, but we plan to within the next two years• No, and we do not plan to in the next two years	Text field [maximum 2,500 characters]
Clients – Water*		

Investees – Forests*		
Investees – Water*		

(FW-FS4.1a) Give details of your forests- and/or water-related engagement strategy with your clients.

Question dependencies

This question only appears if you select “Yes” in response to FW-FS4.1 in column 2 for any of the rows with “Clients” in column 1.

Change from last year

New question

Response options

Please complete the following table. You are able to add rows by using the “Add row” button at the bottom of the table.

(*dropdown appearance is dependent on selections in this or other questions)

Type of clients*	Issue area this engagement relates to*	Type of engagement	Details of engagement	Portfolio coverage of engagement	Rationale for the coverage of your engagement	Impact of engagement, including measures of success
Select from: <ul style="list-style-type: none"> • Clients of Banks • Clients of Asset Managers (Asset owners) • Clients of Insurers 	Select from: <ul style="list-style-type: none"> • Forests • Water 	Select from: <ul style="list-style-type: none"> • Education/information sharing • Collaboration & innovation • Engagement & incentivization (changing client behavior) • Other, please specify 	Select all that apply: See drop-down options below	Percentage field [enter a percentage from 0-100]	Select from: <ul style="list-style-type: none"> • Non-targeted engagement • Engagement targeted at clients with increased forest-related risks [F] • Engagement targeted at clients with increased 	Text field [maximum 2,500 characters]

					<div>forests-related opportunities [F]</div> <ul style="list-style-type: none">● Engagement targeted at clients with increased water-related risks [W]● Engagement targeted at clients with increased water-related opportunities [W]● Engagement targeted at clients currently not meeting forests-related policy requirements [F]● Engagement targeted at clients currently not meeting water-related policy requirements [W]● Engagement targeted at clients with the highest potential impact on forests [F]● Engagement	
--	--	--	--	--	---	--

					<p>targeted at clients with the highest potential impact on water security [W]</p> <ul style="list-style-type: none"> ● Engagement targeted at clients with the highest dependencies on forests [F] ● Engagement targeted at clients with the highest dependencies on water security [W] ● Other, please specify 	
--	--	--	--	--	---	--

[Add row]

Details of engagement (column 4)

<p>Education/information sharing</p> <ul style="list-style-type: none"> ● Run an engagement campaign to educate clients about your expectations of them in relation to their impact on forests [F] ● Run an engagement campaign to educate clients about your expectations of them in relation to their impact on water security [W] ● Run an engagement campaign to educate clients about how your financing/insurance products can help them access opportunities related to reducing forests-related impacts [F] ● Run an engagement campaign to educate clients about how your financing/insurance products can help them access opportunities related to reducing water security-related impacts [W] 	<p>Engagement & incentivization (changing client behavior)</p> <ul style="list-style-type: none"> ● Offer financial incentives for clients managing forests-related issues [F] ● Offer financial incentives for clients managing water-related issues [W] ● Encourage better forests-related disclosure practices [F] ● Encourage better water-related disclosure practices [W] ● Encourage customers to switch to less resource-intensive methods of accessing your services [F] ● Encourage clients to obtain third-party certifications to verify positive impacts on forests [F] ● Encourage clients to obtain third-party certifications to verify positive impacts on water security [W]
---	---

<ul style="list-style-type: none"> ● Engage with clients on measuring exposure to forests-related risk [F] ● Engage with clients on measuring exposure to water-related risk [W] ● Other, please specify <p>Collaboration & innovation</p> <ul style="list-style-type: none"> ● Collaborate with clients to develop their certification/traceability targets [F] ● Collaborate with clients to develop their water consumption/withdrawal/pollution reduction targets [W] ● Collaborate with clients to develop their water security-related strategy and implementation plan [W] ● Collaborate with clients to encourage water recycling/re-use [W] ● Run a campaign to encourage innovation to reduce forests-related impacts [F] ● Run a campaign to encourage innovation to reduce water-related impacts [W] ● Other, please specify 	<ul style="list-style-type: none"> ● Encourage clients to engage with suppliers to improve their capacity to comply with the company's forests-related policies [F] ● Encourage clients to engage with suppliers to improve their capacity to comply with the company's water-related policies [W] ● Avoid or divest from companies continuing to fail to meet forests-related expectations [F] ● Avoid or divest from companies continuing to fail to meet water-related expectations [W] ● Avoid or divest from companies that pose an unacceptable level of forests-related risks [F] ● Avoid or divest from companies that pose an unacceptable level of water-related risks [W] ● Other, please specify
--	---

(FW-FS4.1b) Give details of your forests- and/or water-related engagement strategy with your investees.

Question dependencies

This question only appears if you select “Yes” in response to FW-FS4.1 in column 2 for any of the rows with “Investees” in column 1.

Change from last year

New question

Response options

Please complete the following table. You are able to add rows by using the “Add row” button at the bottom of the table.

(*column/dropdown appearance is dependent on selections in this or other questions)

Issue area this engagement relates to*	Type of engagement	Details of engagement	Investing (asset manager) portfolio coverage of engagement*	Investing (asset owner) portfolio coverage of engagement*	Rationale for the coverage of your engagement*	Impact of engagement, including measures of success
Select from: <ul style="list-style-type: none"> ● Forests 	Select from: <ul style="list-style-type: none"> ● Education/infor 	Select all that apply: <p>See drop-down options</p>	Percentage field [enter a percentage from 0-100]	Percentage field [enter a percentage from 0-100]	Select from: <ul style="list-style-type: none"> ● Non-targeted 	Text field [maximum 2,500 characters]

<ul style="list-style-type: none"> Water 	<p>mation sharing</p> <ul style="list-style-type: none"> Collaboration & innovation Engagement & incentivization (changing investee behavior) Other, please specify 	<p>below</p>			<p>engagement</p> <ul style="list-style-type: none"> Engagement targeted at investees with increased forest-related risks [F] Engagement targeted at investees with increased forests-related opportunities [F] Engagement targeted at investees with increased water-related risks [W] Engagement targeted at investees with increased water-related opportunities [W] Engagement targeted at investees currently not meeting forests-related policy requirements [F] Engagement targeted at investees currently not 	
---	--	--------------	--	--	---	--

					meeting water-related policy requirements [W] <ul style="list-style-type: none"> ● Engagement targeted at investees with the highest potential impact on forests [F] ● Engagement targeted at investees with the highest potential impact on water security [W] ● Other, please specify 	
--	--	--	--	--	--	--

[Add row]

Details of engagement (column 3)

Education/information sharing <ul style="list-style-type: none"> ● Engage with investees on measuring exposure to forests-related risk [F] ● Engage with investees on measuring exposure to water-related risk [W] ● Run an engagement campaign to educate investees about your expectations of them in relation to their impact on forests [F] ● Run an engagement campaign to educate investees about your expectations of them in relation to their impact on water security [W] ● Run an engagement campaign to educate investees about how your financing/insurance products can help them access opportunities related to reducing forests-related impacts [F] ● Run an engagement campaign to educate investees about how your financing/insurance products can help them access opportunities related to reducing water security-related impacts [W] 	Engagement & incentivization (changing investee behavior) <ul style="list-style-type: none"> ● Offer financial incentives for investees managing forests-related issues [F] ● Offer financial incentives for investees managing water-related issues [W] ● Encourage better forests-related disclosure practices [F] ● Encourage better water-related disclosure practices [W] ● Encourage investees to obtain third-party certifications to verify positive impacts on forests [F] ● Encourage investees to obtain third-party certifications to verify positive impacts on water security [W] ● Encourage investees to engage with suppliers to improve their capacity to comply with the company's forests-related policies [F] ● Encourage investees to engage with suppliers to improve their capacity to comply with the company's water-related policies [W]
--	---

<ul style="list-style-type: none"> Other, please specify 	<ul style="list-style-type: none"> Avoid or divest from companies continuing to fail to meet forests-related expectations [F] Avoid or divest from companies continuing to fail to meet water-related expectations [W] Avoid or divest from companies that pose an unacceptable level of forests-related risks [F] Avoid or divest from companies that pose an unacceptable level of water-related risks [W] Other, please specify
<p>Collaboration and innovation</p> <ul style="list-style-type: none"> Collaborate with investees to develop their certification/traceability targets [F] Collaborate with investees to develop their water consumption/withdrawal/pollution reduction targets [W] Run a campaign to encourage innovation to reduce forests-related impacts [F] Run a campaign to encourage innovation to reduce water-related impacts [W] Carry out collaborative engagements with other investors or institutions [F, W] Other, please specify 	

FW-FS Shareholder voting

(FW-FS4.2) Does your organization exercise its voting rights as a shareholder on forests- and/or water-related issues?

Question dependencies

This question only appears if you select “Investing (Asset Manager)” and/or “Investing (Asset Owner)” in response to C-FS0.7 and you select an industry sector that has a potentially critical impact on forests and/or water security in column 4 of the same question.

Change from last year

New question

Response options

Please complete the following table.

(*column/row appearance is dependent on selections in this or other questions)

Issue area	We exercise voting rights as a shareholder on this issue area	Issues supported in shareholder resolutions*	Give details of the impact your voting has had on this issue area*	Explain why your organization does not exercise voting rights on this issue area and any plans to address this in the future*

Forests*	Select from: <ul style="list-style-type: none"> • Yes • No, but we plan to within the next two years • No, and we do not plan to in the next two years 	Select all that apply: <ul style="list-style-type: none"> • Halting deforestation [F] • Reduce water withdrawal and/or consumption [W] • Improve water efficiency [W] • Reduce water pollution [W] • Water, Sanitation and Hygiene (WASH) provision for all workers [W] • Other, please specify 	Text field [maximum 2,500 characters]	Text field [maximum 2,500 characters]
Water*				

FW-FS Engagement with smallholders

(FW-FS4.3) Does your organization provide financing and/or insurance to smallholders in the agricultural commodity supply chain?

Question dependencies

This question only appears if you select “Yes” in column 2 of either the “Banking (Bank)” row or “Insurance underwriting (Insurance company)” row in response to C-FS0.7 and you select an industry sector that has a potentially critical impact on forests and/or water security in column 4 of at least one of these rows.

Change from last year

New question

Response options

Please complete the following table:

(*column/row appearance is dependent on selections in this or other questions)

Provide financing and/or insurance to smallholders in the agricultural commodity	Agricultural commodity*	Primary reason for not providing finance and/or insurance to smallholders*	Explain why your organization does not provide finance/insurance to smallholders
--	-------------------------	--	--

supply chain			and any plans to change this in the future*
Select from: <ul style="list-style-type: none"> • Yes • No, but we plan to in the next two years • No, and we do not plan to in the next two years 	Select all that apply: <ul style="list-style-type: none"> • Timber products • Palm oil • Cattle products • Soy • Rubber • Cocoa • Coffee • Sugar • Tobacco • Rice • Maize 	Select all that apply: <ul style="list-style-type: none"> • High risk and volatile sector • Low yields • Lack of government subsidies • Not a strategic focus • Other, please specify 	Text field [maximum 2,500 characters]

(FW-FS4.3a) Describe how the financing/insurance your organization provides enables smallholders to improve agricultural practices and reduce deforestation and/or water insecurity.

Question dependencies

This question only appears if you select “Yes” in response to FW-FS4.3.

Change from last year

New question

Response options

Please complete the following table:

(*column/row/dropdown appearance is dependent on selections in this or other questions)

Commodity*	Financial service provided*	Smallholder financing/insurance approach	Other smallholder engagement approaches	Number of smallholders supported	Explain how the financing/insurance your organization provides enables smallholders to improve agricultural practices and reduce

					deforestation and/or water insecurity
[List compiled from FW-FS4.3]	Select all that apply: <ul style="list-style-type: none"> ● Banking ● Insurance 	Select all that apply: <ul style="list-style-type: none"> ● Financial incentives for sustainable practices ● Use of government subsidized schemes ● Long term financing/insurance contracts ● Other, please specify 	Select all that apply: <ul style="list-style-type: none"> ● Organizing capacity building events ● Disseminating technical materials ● Supporting smallholders to clarify and secure land tenure rights ● Prioritizing support for smallholders in high-risk deforestation regions ● Support for smallholders in high-risk water stress regions ● Other, please specify ● Other than financing/insuring, we do not engage in other support for smallholders 	Numerical field [enter a range of 0-999,999,999,999 using a maximum of 0 decimal places and no commas]	Text field [maximum 2,500 characters]

FW-FS Engagement with regulators

(FW-FS4.4) Does your organization engage in activities that could directly or indirectly influence policy, law, or regulation that may impact forests and/or water security?

Question dependencies

This question only appears if you select an industry sector that has a potentially critical impact on forests and/or water security in column 4 of question C-FS0.7.

Change from last year

New question

Response options

Please complete the following table:

(*column/row appearance is dependent on selections in this or other questions)

Issue area(s)	Direct or indirect engagement that could influence policy, law, or regulation that may impact this issue area	Primary reason for not engaging in activities that could directly or indirectly influence policy, law, or regulation that may impact this issue area*	Explain why you do not engage in activities that could directly or indirectly influence policy, law, or regulation that may impact this issue area*
Forests*	<p>Select all that apply:</p> <ul style="list-style-type: none"> ● Yes, we engage directly with policy makers ● Yes, we engage indirectly through trade associations ● Yes, we engage indirectly by funding other organizations whose activities may influence policy, law, or regulation that may significantly impact this issue area ● No, but we plan to in the next two years ● No, and we do not plan to in the next two years 	<p>Select from:</p> <ul style="list-style-type: none"> ● Important but not an immediate priority ● Judged to be unimportant ● Lack of internal resources ● No instruction from management ● Other, please specify 	Text field [maximum 2,500 characters]
Water*			

(FW-FS4.4a) On what policy, law, or regulation that may impact forests and/or water security have you been engaging directly with policy makers in the reporting year?

Question dependencies

This question only appears if you select any “Yes, we engage directly with policy makers” in response to FW-FS4.4 in column 2.

Change from last year

New question

Response options

Please complete the following table. You are able to add rows by using the "Add row" button at the bottom of the table.

Issue area(s)	Focus of policy, law or regulation that may impact this issue area	Specify the policy, law or regulation on which your organization is engaging with policymakers	Policy, law or regulation coverage	Country/region the policy, law or regulation applies to	Your organization's position on the policy, law or regulation	Description of engagement with policymakers	Details of exceptions (if applicable) and your organization's proposed alternative approach to the policy, law or regulation	Have you evaluated whether your organization's engagement is aligned with the Sustainable Development Goals?
Select from: <ul style="list-style-type: none"> ● Forests ● Water 	Select all that apply from drop-down options below	Text field [maximum 1,500 characters]	Select from: <ul style="list-style-type: none"> ● Global ● Regional ● National ● Sub-national ● Unknown 	Select all that apply: [Country/region drop-down list]	Select from: <ul style="list-style-type: none"> ● Oppose ● Neutral ● Support with no exceptions ● Support with minor exceptions ● Support with major exception ● Undecided 	Text field [maximum 2,500 characters]	Text field [maximum 2,500 characters]	Select from: <ul style="list-style-type: none"> ● Yes, we have evaluated , and it is aligned ● Yes, we have evaluated , and it is not aligned ● No, we have not evaluated

					d			
--	--	--	--	--	---	--	--	--

[Add row]

Focus of policy, law or regulation that may impact forests and/or water security (column 2)

<ul style="list-style-type: none"> ● Circular economy [F, W] ● Environmental registry [F, W] ● Extended Producer Responsibility (EPR) [F, W] ● Flood/drought resilience [W] ● Forests stewardship practices and standards [F] ● Food security [F, W] ● International law and bilateral agreements [F, W] ● International trade agreement [F, W] ● Land tenure regulations [F, W] ● Mandatory forest private reserves [F] ● Mandatory reporting [F, W] ● Operations permits [F] ● Responsible water withdrawal and/or consumption [W] ● Subsidies on products [F] ● Sustainable finance [F, W] ● Taxes on products [F] ● Traceability requirements [F] ● Transparency requirements [F] ● Verification and audits [F, W] ● Water allocation/re-allocation [W] ● Water pricing/tariffs [W] ● Water quality and/or discharge treatment standards and requirements [W] ● Water rights [W] ● Water stewardship practices and standards [W] ● Zero deforestation [F] ● Other, please specify

FW-FS Communications

(FW-FS6.1) Have you published information about your organization's response to forests- and/or water-related issues for this reporting year in places other than in your CDP response? If so, please attach the publication(s).

Question dependencies

This question only appears if you select an industry sector that has a potentially critical impact on forests and/or water security in column 4 of question C-FS0.7.

Change from last year

New question

Response options

Please complete the following table:

(*column/row appearance is dependent on selections in this or other questions)

Publication	Status*	Attach the document*	Page/Section reference*	Content elements*	Comment
Select from: <ul style="list-style-type: none">● In mainstream reports● In other regulatory filings● In voluntary communications● In a voluntary sustainability report	Select from: <ul style="list-style-type: none">● Complete● Underway – previous year attached● Underway – this is our first year	[Attach the document]	Text field [maximum 500 characters]	Select all that apply: <ul style="list-style-type: none">● Governance● Strategy● Risks and opportunities● Response to forests-and/or water-related risks and opportunities	Text field [maximum 2,500 characters]

<ul style="list-style-type: none"> • No publications, but reporting is underway to publish information about our response to forests- and/or water-related issues in the next two years • No publications • Other, please specify 				<ul style="list-style-type: none"> • Financing/insurance of forest risk commodities • Other, please specify 	
--	--	--	--	---	--

[Add row]

Important Information

Companies should not consider their CDP response a means of complying with any regulatory requirement to share financially sensitive non-public information with the market. You may wish to consult with your financial, legal, and/or compliance departments for advice on your company's general approach to the provision of forward-looking statements and information concerning risks.

CDP questionnaire copyright and licensed use

The copyright to CDP's annual questionnaire/s is owned by CDP Worldwide, a registered charity number 1122330 and a company limited by guarantee, registered in England number 05013650. Any use of any part of the questionnaire, including the questions, must be licensed by CDP. Any unauthorized use is prohibited and CDP reserves the right to protect its copyright by all legal means necessary.

Terms for responding to the CDP Climate Change Questionnaire 2022

These terms apply if you are submitting a response to the CDP Climate Change Questionnaire 2022. If you are also submitting a response to the CDP Forests Questionnaire 2022 or the CDP Water Security Questionnaire 2022 the corresponding Terms for responding to each questionnaire will also apply.

1.DEFINITIONS

Affiliate(s): means any entity that controls, is controlled by, or is under common control with a party. For the purposes of this definition, "control" of an entity means the ownership, directly or indirectly, of more than fifty percent of the outstanding voting securities or capital stock of such entity, or the legal power to direct or cause the direction of the general management and policies of such entity.

Bank Program Member: means a bank that has entered into a Bank Program member agreement with us and is requesting data from its clients.

Billing Company: means the organization determined in accordance with the table at the end of these terms.

CDP: means CDP Worldwide, a charitable company registered with the Charity Commission of England and Wales (registered charity no. 1122330 and company number 05013650). References to “we”, “our” and “us” in these terms are references to CDP.

Deadline: means 27 July 2022.

Fee: means the fee set out in the table at the end of these terms, which is exclusive of any applicable taxes.

Investor Signatory: means an organization that has entered into an investor signatory agreement with us and is listed on our website from time to time.

Full Version: means the version of the Questionnaire which contains all questions that are applicable to you.

Minimum Version: means the version of the Questionnaire which contains a subset of the questions included in the Full Version.

Net Zero Asset Managers initiative: means the network partners of the Net Zero Asset Managers initiative, namely: CDP; PRI (Principles for Responsible Investing) PRI Association, of 25 Camperdown Street, London, E1 8DZ, UK; IIGCC (Institutional Investor Group on Climate Change) of Pennine Place 2a Charing Cross Road London, WC2H 0HF UK; AIGCC (Asian Investors Group on Climate Change) of PO Box Q937 Queen Victoria Building, Sydney NSW 1230 Australia; IGCC (Investors Group on Climate Change), of PO Box Q937, Queen Victoria Building, NSW 1230, Australia; and Ceres, of 99 Chauncy Street, 6th Floor, Boston, MA 02111 USA.

Personal Data: means data which relates to an individual who can be identified from the data, such as a person’s name and job title.

Questionnaire: means the Full Version and the Minimum Version of the CDP Climate Change Questionnaire 2022.

RE100 initiative: means CDP and The Climate Group (registered charity no. 1102909 and registered company no. 4964424) in its capacity as leader (in partnership with us) of the global corporate renewable energy initiative bringing together businesses committed to 100% renewable electricity.

Requesting Authority: means the organisation(s) requesting you to complete the Questionnaire (or parts thereof in the case of the RE100 initiative) as listed on your CDP response dashboard from time to time (accessed by signing in to our website), which may include (1) Investor Signatories; (2) Supply Chain Members; (3) the Net Zero Asset Managers initiative; (4) Bank Program Members; and (5) the RE100 initiative.

Responding Company: means the company responding to the Questionnaire. References to “you” and “your” in these terms are references to the Responding Company.

Supply Chain Member: means an organization that is requesting data from its suppliers.

2.PARTIES

The parties to these terms shall be CDP, the Billing Company (where a Fee is payable and the Billing Company is not CDP) and the Responding Company.

3.THESE TERMS

These are the terms that apply when you submit a response to our Questionnaire. If you do not agree to these terms, please contact us at our Help Center: <https://casemgmt-crm.cdp.net/en-US/>

4.RESPONDING TO OUR QUESTIONNAIRE

4.1 General. When responding to our Questionnaire, you will be given a choice as to whether your response can be made public or whether your response is non-public. We strongly encourage you to make your response public.

4.2 Deadline for responding. You must submit your response to us using our online response system by the Deadline for your response to be eligible for scoring. If you submit your response after the Deadline but on or before 28 September 2022 (the date our online response system will close in 2022) it will not be scored and may not be included in any report, data product or other analysis.

4.3 Responding

Public responses. If you agree that your response can be made public, we may use and make it available as soon as it is received by CDP for all purposes that we decide (whether for a fee or otherwise), including, for example, making your response available on our website, to your Requesting Authorities and other third parties and scoring your response. Where a Responding Company is headquartered in the EU, we may share your reported climate and environmental actions on the European Climate Pact website if you give us your consent to do so when making your submission on our online response system. The European Climate Pact is a European Commission initiative bringing citizens and organisations together to achieve a climate-neutral Europe, and more information can be found here: https://europa.eu/climate-pact/about/about-pact_en

Non-public responses. If your response is non-public, we may use it only as follows:

- (a) other than information you submit in response to the Supply Chain module (2022 Climate Change) to which (e) below applies, make it available as soon as it is received by CDP to each of your Requesting Authorities other than the RE100 initiative either directly or through Bloomberg terminals in the case of Investor Signatories, for any use within their organizations (including their Affiliates in the case of Investor Signatories, Supply Chain Members and Bank Program Members) but not for publication unless any data from your response has been anonymized or aggregated in such manner that it has the effect of being anonymized;
- (b) make it available as soon as it is received by CDP to our group companies, companies we license to operate using the CDP name and brand (for example, CDP North America, Inc and CDP Europe AISBL), our country partners, research partners, report writers and scoring partners (each from time to time):
 - (i) to score your response;
 - (ii) for any other use within their organizations but not for publication unless any data from your response has been anonymized or aggregated in such manner that it has the effect of being anonymized;

(c) where your Requesting Authorities include Investor Signatories, the Net Zero Asset Managers initiative and/or the RE100 initiative, as soon as your response is received by CDP, list your company on our website or otherwise make it known that your company has responded to our Questionnaire (i.e. if your Requesting Authorities are Supply Chain Members and/or Bank Program Members only and you respond non-publicly this will not apply);

(d) we may make information you submit in response to questions C0.2, C0.3, C0.5, C4.2a, C4.3b, C8.2g, C8.2h, C8.2j, C8.2k, C8.2l, C8.2m, C10.1a, C10.1b, C12.1a, and C12.2a (relating to RE100), available to each of your Requesting Authorities for any use within their organization (including their Affiliates in the case of Investor Signatories, Supply Chain Members and Bank Program Members) but not for publication unless any data from your response has been anonymized or aggregated in such manner that it has the effect of being anonymized; and

(e) information you submit in response to the Supply Chain module (2022 Climate Change) (questions SC0, SC1, SC2 and SC4 of the Questionnaire) will be treated as non-public even if you choose to make your response public. Questions SC1.1, SC2.1, SC2.2a and SC4.2e ask you to select a Supply Chain Member using a drop-down menu in our online response system, and only the Supply Chain Member (and its Affiliates) you select for each row will have access to the information in it. For all other questions in the Supply Chain module (2022 Climate Change) the information you submit will be accessible to any Supply Chain Member (and its Affiliates) that has asked you to respond to the Questionnaire. All information you submit in the Supply Chain module (2022 Climate Change) will be accessible to CDP and to our group companies, companies we license to operate using the CDP name and brand, our country partners, research partners, report writers and scoring partners (each from time to time), all of which are obliged to keep such information confidential.

4.4 Amending your response. You may reopen a response you have submitted before the Deadline (27 July 2022). To do so you must notify us that you wish to reopen your response by **13 July 2022** and you must resubmit it by the Deadline for it to be eligible for scoring. If you choose not to submit your reopened response before the ORS closes for submissions (on 28 September 2022), your original submission will be stored within the disclosure system but no further processing will be undertaken, meaning that we will not use it and it will no longer be made available to your Requesting Authorities or other third parties.

From 14 July 2022, amendments to submitted responses can only be made by our staff and at our discretion and we may charge a fee for making them. Most such amendments to your response will be made from 5 October 2022 at the earliest. Please note that the final date for requesting an amendment is 30 November 2022 and any changes you request to your submitted response from 14 July 2022 may not be reflected in any score, report, data product or other analysis or use of your response. You may not make amendments if the **Scoring Special Provisions** apply to you. Please contact our Help Center: <https://casemgmt-crm.cdp.net/en-US/> for more information about amending your response.

4.5 Scoring of responses to the Full Version (of the Questionnaire). Except where the **Scoring Special Provisions** apply, if you submit your response to the Full Version in English (or the applicable language for your location set out below) using our online response system:

(a) by the Deadline, your response will be scored;

(b) after the Deadline but on or before 10 August 2022 you can request an 'On-Demand' score for a fee. Only a limited number of On-Demand scores are available in 2022 so your request may not be granted. Please contact your local CDP office for more information about On-Demand scoring. Please contact your local CDP office for information about scoring if you intend to submit your response in a language other than English. The following languages may be used to submit your response to the Full Version of the Questionnaire: Chinese (if you are located in China); Japanese (if you are located in Japan); Portuguese (if you are located in Brazil); or Spanish (if you are located elsewhere in Latin America).

Scoring Special Provisions: Where you are headquartered or operate in Ukraine and do not submit a response, we will not attribute any score to your response and will recognise a pause in reporting where appropriate. Where you are headquartered in Belarus or the Russian Federation, your response will not be eligible for scoring.

Scoring of responses to the Minimum Version (of the Questionnaire). Responses to the Minimum Version will only be scored in certain circumstances. Please contact your local CDP office for further information.

4.6 Publication and use of scores.

If you are responding to a CDP Climate Change Questionnaire for the first time you may choose for your score to be "private" but in all other cases CDP may publish your score, and use and make it available for all purposes that we decide (whether for a fee or otherwise), regardless of whether your response is public or non-public. If you choose for your score to be "private" then, unless you achieve an A grade in which case we may in any event make your score public, we will only make it available to your Requesting Authorities, our group companies, companies we license to operate using the CDP name and brand, our country partners, research partners, report writers and scoring partners (each from time to time), in each case for any use within their organizations but not for publication.

If you are responding to Supply Chain Members and Bank Program Members only (i.e. these are your only Requesting Authorities), unless you achieve an A grade, in which case we may in any event make your score public, we will only make your score available to any Supply Chain or Bank Program Member that has asked you to respond to the Questionnaire, our group companies, companies we license to operate using the CDP name and brand, our country partners, research partners, report writers and scoring partners (each from time to time), in each case for any use within their organizations but not for publication.

If you are a Financial Services company responding to the Forests and Water Security module of the Questionnaire, your score for your Forests response will be private and we will make it available only to our group companies, companies we license to operate using the CDP name and brand, our country partners, research partners, report writers and scoring partners (each from time to time), in each case for any use within their organizations but not for publication (and we will not make it available to your Requesting Authorities). Note that your Water Security response will not be scored.

4.7 Future Questionnaires. Your submission of your response for the current year also constitutes your request to us to invite you and to remind you to respond in future years but you acknowledge that any future responses will be made upon the then-current version of these terms which you will need to accept at that time.

5.FEE

Fee. We are a not-for-profit organization and charge certain companies an annual administrative fee to enable us to maintain the disclosure system. Unless you are exempt from paying the Fee, as set out below, or you are listed, incorporated or headquartered in a country/region that is listed in the next paragraph, you are required to pay the Fee plus any applicable taxes to the Billing Company. The Fee is payable once regardless of how many responses (Climate Change, Forests and Water Security) you submit in 2022. Please note that you may be charged an additional fee if you want to amend your response after the Deadline or if you submit your response after the Deadline and you would like it to be scored.

Countries/regions where the Fee applies. A Responding Company will be required to pay the Fee plus any applicable taxes to the Billing Company unless it is listed, incorporated or headquartered in one of the following countries:

Albania, Belarus, Bulgaria, Croatia, the Czech Republic, Estonia, Hungary, Latvia, Lithuania, Poland, Romania, Russia, the Slovak Republic, Slovenia and Ukraine.

Exemptions from the Fee. A Responding Company is exempt from paying the Fee if:

- (a) you have been requested to respond by Investor Signatories, the Net Zero Asset Managers initiative and/or the RE100 initiative and you have not submitted a response to CDP in the last three years; or
- (b) your only Requesting Authorities are Supply Chain Members and/or Bank Program Members (and you have not been requested to respond by Investor Signatories, the Net Zero Asset Managers initiative or the RE100 initiative).

Please note we will decide in our absolute discretion as to whether the Fee is payable to the Billing Company or not and we will notify you before you submit your response. A full list of companies in our investor samples is available on our website.

Payment of the Fee. You must pay the Fee to the Billing Company by credit or debit card or request an invoice via CDP's online corporate dashboard, which must be paid within such time as set out in the invoice. Please note that you will not be able to submit your response unless you have paid the Fee, you have requested an invoice or you are exempt from paying the Fee.

6.RIGHTS IN THE RESPONSES

Ownership. All intellectual property rights in your response will be owned by you or your licensors.

License. You grant to us, or shall procure for us, a perpetual, irrevocable, non-exclusive, assignable, sub-licensable, royalty-free and global license to use your response and any intellectual property rights including copyright and database rights in your response for the uses set out in these terms.

7.IMPORTANT REPRESENTATIONS

You confirm that:

- (a) the person submitting the response to us is authorized by you to submit the response;
- (b) you have obtained all necessary consents and permissions to submit the response to us;
- (c) you are a legal entity and not a sole trader, partnership or natural person or persons; and
- (d) the response that you submit:
 - (i) does not infringe the rights of any third party (including privacy, publicity or intellectual property rights);
 - (ii) does not defame any third party; and
 - (iii) does not include any Personal Data.

8.LIABILITY

We do not exclude or limit in any way our liability to you where it would be unlawful to do so. This includes liability for death or personal injury caused by our negligence or the negligence of our employees, agents or subcontractors, or for fraud or fraudulent misrepresentation.

We are not liable for financial losses. Subject to these terms, each of CDP and the Billing Company have no liability to you in any circumstances for any loss of revenue, loss of profit, loss of business, business interruption, loss of business opportunity, loss of goodwill, loss of reputation, loss of, damage to or corruption of data or software.

We are not liable for consequential losses. Subject to these terms, each of CDP and the Billing Company have no liability to you in any circumstances for any indirect or consequential loss or damage of any nature whatsoever.

Exclusion of liability. Subject to these terms, each of CDP and the Billing Company have no liability to you in any circumstances arising from the content or submission of your response to us, our use of your response or your score and/or the use of or any reliance placed upon your response or your score by you or by any third parties.

Limitation of liability. Subject to these terms, CDP and the Billing Company's total liability to you in all circumstances shall be limited to an amount equivalent to the Fee or to £848 if you are not required to pay the Fee.

9. DATA PROTECTION

Each party acknowledges that during the course of their relationship CDP may process personal data including personal data which may be provided to it by or on behalf of the Responding Company including the personal data of its registered users of the CDP dashboard and other contacts. CDP will only process such personal data for purposes related to its relationship with the Responding Company including inviting and assisting the Responding Company to complete the reporting process and sharing the personal data with Supply Chain Members and Bank Program Members to assist in effective communications and engagement between CDP stakeholders. You shall ensure that any relevant data subjects receive a fair processing notice which includes the above information and includes a reference to CDP's privacy notice available at <https://www.cdp.net/en/info/privacy-policy> and shall otherwise ensure that CDP is able to process all personal data provided to it by or on behalf of the Responding Company for the above purposes in compliance with applicable data protection legislation including the Data Protection Act 2018 as

amended by the Data Protection, Privacy and Electronic Communications (Amendments etc.) (EU Exit) Regulations 2019 which merge the previous requirements of that Act with the requirements of the General Data Protection Regulation ((EU) 2016/679) (“UK GDPR”).

10. GENERAL

We may transfer our rights to someone else. We may transfer our rights and obligations under these terms to another organization.

Nobody else has any rights under these terms. These terms are between you and us. The Billing Company may enforce these terms for its own benefit but otherwise no other person shall have any rights to enforce any of its terms.

Entire agreement. These terms constitute the entire agreement between you and us in relation to your response to the CDP Climate Change Questionnaire 2022.

Variation. CDP reserves the right to change these terms at any time. The consent of the Billing Company is not needed and any such changes shall be effective immediately or such other time as CDP elects. In the event of any materially adverse changes, you may request to withdraw your response within 30 days of us notifying you of the change.

If a court finds part of these terms illegal, the rest will continue in force. Each of the paragraphs of these terms operates separately. If any court or relevant authority decides that any of them are unlawful, the remaining paragraphs will remain in full force and effect.

Governing law and jurisdiction. These terms are governed by English law and you and us both submit to the exclusive jurisdiction of the English courts to resolve any dispute or claim arising out of or in connection with these terms or their subject matter or formation.

Language. If these terms are translated into any language other than English, the English language version will prevail.

11.AMOUNT OF FEE

Location of Responding Company	Fee (exclusive of any applicable taxes)
Brazil	BRL 6,060
China	CN¥ 7,800
Europe (excluding UK)	EUR 1,000
India	INR 86,400

Japan	JPY 105,300
UK	GBP 848
All other countries	USD 1,055

12.BILLING COMPANY

Billing Company	Location of Responding Company
CDP Worldwide	All countries/regions not listed elsewhere in this table
CDP Worldwide (Europe) gGmbH	Austria, Belgium, Denmark, Finland, France, Germany, Iceland, Italy, Luxembourg, Netherlands, Norway, Portugal, Spain, Sweden, Switzerland
CDP North America, Inc	Canada, USA
Carbon Disclosure Project (Latin America)	Antigua and Barbuda, Argentina, Aruba, Bahamas, Barbados, Belize, Bolivia, Brazil, Chile, Colombia, Costa Rica, Cuba, Dominica, Dominican Republic, Ecuador, El Salvador, Grenada, Guatemala, Guyana, Haiti, Honduras, Jamaica, Mexico, Nicaragua, Panama, Paraguay, Peru, Saint Kitts and Nevis, Saint Lucia, Saint Vincent and the Grenadines, Suriname, Trinidad and Tobago, Uruguay, Venezuela
Beijing Carbon Disclosure Project Environment Consulting Co., Ltd. (北京诚度普 环境咨询有限公司)	China
CDP Operations India Private Limited	India
一般社団法人	Japan

